

MANUAL

9352

OFFICE PROCEDURE

OF THE

OFFICE OF THE ACCOUNTANT GENERAL,
BENGAL.

SECOND EDITION.



CALCUTTA :

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
1906.

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PREFACE.

THIS Edition of the Manual contains full instructions in regard to the work dealt with in Office Procedure, and every clerk in the office should make himself familiar with it.

Ignorance of orders will not be accepted as any excuse for departing from the provisions of the Manual or for omitting to carry out its directions. Those to whom this Manual is supplied should keep it corrected up to date.

A. MONTAGU BRIGSTOCKE,

Offg. Accountant-General, Bengal.

THE TREASURY ;

Calcutta, the 26th June 1906.

Note of posting of Lists of Corrections.

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MANUAL

OF

OFFICE PROCEDURE.

Chapter I.

Scale of Establishment.

1. The following is the sanctioned scale of Establishment :—

1 Superintendent, class I	.	.	R400—450	} Promotion to these grades is subject to passing the Subordinate Account Service Examination under Arts. 1663 to 1673, Civil Account Code, Volume II.
3 Superintendents	II	.	R300—390	
5 Ditto	III	.	R200—290	
8 Clerks, class I	.	.	R130—175	
12 Clerks, class II	.	.	R90—120	} Promotion to these grades is governed by para. 32 under "Clerical establishment."
40 Ditto	III	.	R60—85	
82 Ditto	IV	.	R40—55	
*57 Ditto	V	.	R30	
*10 Apprentices	.	.	R25	
12 Copyists, 6 on R30 and 6 on R25.	.	.	R75—105	
1 Cashier	.	.	R30	
1 Assistant Cashier	.	.	R30	

Distribution of Establishment.

2. The following table shows the sections into which the office is divided and the strength and disposition of the whole establishment. The work done by each Department and the duties assigned to each clerk will be found in the Manuals of the respective Departments.

Statement showing Strength and Distribution of Establishment.

Name of Department.	Gazetted Officer in charge.	STRENGTH OF SECTION.						Total Strength.
		Superintendents.	Assistant Supts.	Other Assistants	Apprentices.	Peons.	Record Clerk.	
Book	A. G.	1	1	6	...	1	1	9
Compilation		1	1	11	...			13
Budget				7	...			11
Resource		1	1	4	...	2	...	4
TREASURY ACCOUNT—	D. A. G.							
T. A.		1	1	19	...	2	...	23
T. B.		1	1	15	...	1	...	18
T. C.		1	1	14	...	1	...	17
T. M.		1	1	13	...	1	1	17
T. M. C.		...	1	9	...	1	1	12
Gazetted Audit.	A. A. G. (I.)	1	1	17	...	1	...	20
Pre-audit		...	1	10	...	1	...	12
Pension Report	A. A. G. (II.)	...	1	4	...	...	1	6
Pension Audit		1	...	5	...	1	...	7
Deposit	Chief Superintendent.	...	1	12	...	...	1	14
Account Current		1	...	8	...	1	...	10
Local Fund		...	...	3	...	...	...	2
Record		...	1	27	...	5	2	35
Reservist		...	...	16	10	...	...	26
TOTAL		9	13	200	10	18	7	257

* Of this number 16 are Reservists, being 8 per cent. of the total strength of the establishment and the 10 Apprentices being 5 per cent. of the same for leave and training respectively, vide Government of India letter 6500-Ex., dated 23rd November 1905, received with Dy. C. G. 479.

Hours of Attendance.

3. The office hours are from 10-30 A.M. to 4-30 P.M. except on Saturdays when those who have no arrears or urgent work may leave at 2 P.M. These are the ordinary hours of attendance; but when any one is required in the interest of the public service, to work overtime or on holidays it must be done as part of his regular duties. Superintendents may direct the attendance of any subordinate till 6 P.M. or later, if necessary.

4. Every assistant is required on arrival to sign his name in full in the attendance register of his section and to be at work at his table by 10-30 A.M. Exactly at 10-30 the Superintendent of each section has to draw a red ink line immediately below the last signature noting under it "10-30" with his initials. The register will remain on the Superintendent's table till 10-45 for later arrivals to sign below this line. Each late arrival will similarly sign his name in full, noting the exact hour and minute of his arrival. At 10-45 the Superintendent will finally close the register by drawing a second red ink line below the name of the last arrival initialling and noting the time, 10-45. The register will then be sent to the Gazetted Officer for inspection.

5. On the 25th of each month the abstract of late attendance in form No. O. F. 889 will be submitted together with the sectional cut list to the Gazetted Officer in charge for orders. This abstract will contain columns showing the balance of late attendance after deduction by forfeiture of casual leave in the previous month, as well as late attendances during the month. The particulars of late attendance after the date of submission of the cut list will appear in the abstract of the following month. When however permission has been previously obtained for late attendance on any particular day for stated reasons, or lateness is due to unavoidable circumstances such as detention of trains and trams, or stormy weather, they may be dealt with on their merits by Gazetted Officers and excused from the penalty attached to late attendance, *vide* para. 6.

Penalties for Late Attendance.

6. Six days' late attendance after 10-30 but before 10-45 A.M. and three days' late attendance between 10-45 and 11 A.M., count as one day's absence, but when men are frequently late and it is found that this penalty is insufficient to ensure punctuality, each offence will also be dealt with separately by stoppage of increment or otherwise.

Prohibition to Late Working.

7. Except during budget pressure no clerk should remain in office later than 6-45 P.M. from March to October and later than 6 o'clock from October to March without the permission of his Gazetted Officer. Any one so obtaining permission can get a candle from the Record Department. Any arrears that cannot be made up by working up to 6 or 6-45 P.M. should ordinarily be cleared by the clerk attending office at 9 A.M. Candles are not issued to clerks who have to work late in order to bring up arrears; but only when the work is of an urgent nature and cannot be completed before dark. If arrears cannot be brought up by working to 6 or 6-30 P.M., the clerk should attend office from 9 A.M. to 6 P.M. daily till the work is

completed. Candles will not be issued in consequence of temporary darkness during the day owing to cloudy weather, as there is always sufficient light to go on with some kind of work. Superintendents, indenting for candles, will invariably certify whether it is for *urgent work* and attach the orders of the Gazetted Officer directing attendance after 6 or 6-30 P.M., as the case may be.

Leaving Office during Office hours.

8. No one should leave office during the day without his Superintendent's permission. If the Superintendent himself wishes to leave office for a part of the day, the permission of the Gazetted Officer in charge must first be obtained. Absences beyond a quarter of an hour must in all cases, whether of Superintendents or of clerks, require the sanction of the Gazetted Officer in charge.

Leaving Desks during Office hours.

9. During office hours no person under the grade of Assistant Superintendent may leave his desk without the sanction of his Superintendent.

Tiffin Recess.

10. Every person is at liberty to take a quarter of an hour for luncheon at the time specified below. For the better control of absences from the departments, it is necessary to fix a particular time for luncheon; but as the tiffin room is not sufficiently large to accommodate the whole office at the same time, it has been decided that the tiffin time will be as follows:—

1.	T. A. D.	1-30 to 1-45 P.M.
2.	{ Book Compln. Budget Resource }	1-45 to 2 P.M.
3.	{ A. C. L. F. Dep. Record }	2 to 2-15 P.M.
4.	{ G. A. D. P. A. D. Pen. R. Pen. Audit Lo. Audit }	2-15 to 2-30 P.M.

11. The sections should be allowed to leave the departments in a body punctually to time, and on no account must the quarter of an hour allowed be overstayed. Each Superintendent will be held responsible for carrying out these orders strictly, and for reporting any breaches of them through the Chief Superintendent.

Smoking in Office.

12. Smoking in the verandahs, corridors, water closets, or on the steps of the office is strictly prohibited.

No one below the grade of Superintendent is allowed to smoke in the office rooms. Clerks may smoke at lunch time only in the tiffin rooms.

Recruitment of the Service.

Appointment of Apprentices.

13. The number of apprentices is limited to 5 *per cent.* of the total sanctioned strength of the office, exclusive of reservists, and all vacancies in the apprentice list will ordinarily be filled by competitive examination restricted to nominated candidates not less in number than three times the

number of apprentices required. No one whose age exceeds 22, or who has not passed the Entrance Examination or some corresponding examination of an Indian University or the Government High School Examination, will be admitted to this Examination. But special exemption from this rule may be permitted under the orders of the Comptroller General to suit local requirements.

14. The Examination will ordinarily be held in July of each year, and as a rule the candidates who have passed best will be appointed at once to fill the existing vacancies. The names of the remaining candidates, who have passed, will be registered in the order in which they stood at the examination and offered appointments as vacancies occur during the ensuing year. Those not so appointed will be required to re-appear at the next examination, due notice of which, together with the number of existing vacancies, will be published in the leading newspapers a month before the date fixed for the examination.

15. Candidates desirous of presenting themselves for the competitive Examination should apply by letter *only*, in their own hand-writing, to the Accountant General, Bengal, forwarding at the same time the following documents and a fee * of Rs each, which will not be refunded unless a candidate notifies his wish to withdraw before the first day of Examination. The address of each candidate should be clearly given *at the top of his application*.

16. Each candidate will be required to produce the following documents *before* he will be permitted to present himself for the Examination :—

- (a) Copies of University certificates (including the Entrance Examination certificate, etc.).
- (b) Satisfactory evidence that he is not less than 18 and not more than 22 years of age.
- (c) A certificate of good moral character attested by two well-known and trustworthy persons.

17. Candidates who may be selected for Examination will be so informed, but those who are not selected will not be communicated with nor will any enquiries made by them be replied to.

18. The subjects for Examination and the marks and time to be allotted to each are as follows :—

	<i>Subject</i>	<i>Marks.</i>	<i>Time allowed.</i>
(a)	Dictation	100	1 hour.
(b)	Arithmetic	250	3 hours.
(c)	English language—		
	Composition (Essay writing)	200	} 2 hours.
	Hand-writing (ditto)	50	

19. No one, who fails to obtain 50 *per cent.* of the full marks in Dictation, will be allowed to go up in the other subjects (the result of the Examination will be announced four days after the date of the Examination in that subject by a notice hung up in this office); and no one will be appointed as an apprentice unless he obtains 50 *per cent.* of the number of marks in the aggregate, in Arithmetic and Handwriting and 40 *per cent.* in other subjects.

* This fee is to cover the cost of stationery, etc., used in the examination and any honoraria that may be paid.

20. Candidates, who after passing the Examination, are selected for appointment, will be required to produce a certificate of good health and physical fitness for the public service signed by a medical officer not below the rank of an Assistant Surgeon and will start work on probation for six months. They will also be required to produce the original of the certificates mentioned in paragraph 16 (a).

21. No apprentice will be appointed either sub. *pro tem.* or permanently, unless he has passed the Departmental Examination (held in February of each year) in office work, the Civil Account Code and the Civil Service Regulations and is also further reported upon favourably. The mere fact of his being a senior apprentice will not establish a claim for any such appointment.

22. Apprentices are liable to removal *at any time*, if found indolent or unpunctual or otherwise unsatisfactory.

Control and Training.

23. The entire body of apprentices will be under the control of the Chief Superintendent, who will be responsible for seeing that the men are moved about from one department to another to learn the working of the entire office. The maximum period that an apprentice should remain in any one department is three months, and no matter what work he may be engaged in, he will be liable to be removed when this time is up.

24. Apprentices must not be employed as letter-clerks or on merely mechanical duties, such as the copying of statements, etc., which are legitimately duties of permanent clerks. Each Superintendent should take a personal interest in the training of the apprentices under him and will see that they are employed on work requiring intelligence.

25. A series of lectures will be delivered every Saturday afternoon from 2-15 to 4-15 by Superintendents who have been selected for the purpose and the subjects which will be taken up in rotation are as follows: (1) C. A. C., Vol. I, (2) C. A. C., Vol. II, (3) C. S. R., and (4) Procedure, drafting and noting.

26. An attendance register will be maintained for those attending these lectures, as all apprentices are expected to attend regularly. This register will be placed before the Chief Superintendent every Monday morning who will note the absentees and take such action as he thinks necessary.

27. Apprentices who do not attend the lectures regularly and cannot give a satisfactory explanation of the cause of their non-attendance will be fined annas 8 for each absence.

28. The form of monthly report on apprentices shows how apprentices are employed and what progress they are making in the study of their Codes, etc. Superintendents under whom they are serving should therefore test their knowledge from time to time. The report book will be sent round by the Pay Clerk to Superintendents and Gazetted Officers once a month and submitted to the A. G. for inspection on the last working day of the month.

29. An apprentice found not to be making satisfactory progress in his knowledge of the Codes and Regulations and who is badly reported on generally will be liable to removal from the office.

30. Apprentices will be paid an allowance of Rs. 25 each a month, and on the occurrence of permanent vacancies only they may be promoted to Class

V of clerks. With effect from 1st March 1908 no acting or sub. *pro tem.* promotions will be permissible to that class.

31. The savings that may accrue in the permanent establishment charges owing to leave and deputation will henceforth lapse to Government, *vide* G. I., F. D., No. 6500-Ex., dated 23rd November 1905, received with

C. G.'s No. ¹⁹⁶² Dy. C. G. 479, dated 5th December 1905.

Clerical Establishment.

Examination and Promotion of Junior Clerks.

32. (1) Appointments to Class V ordinarily will be made from among apprentices who have passed their Departmental Examination.
- (2) Promotions from Class V to Class IV by strict seniority combined with merit.
- (3) For promotion from Class IV to Class III, a further Departmental Examination will be held on the 15th August each year in the following subjects :—
 - (a) Civil Account Code, Volume I.
 - (b) " " " " II.
 - (c) Civil Service Regulations.
 - (d) Noting and drafting.
- (4) The subjects may be taken up together or one or more at a time ; but not more than 4 years, from the date of appearance at the first Examination, will be allowed in order to completely pass in all the subjects. A candidate who passes in any subject will not be required to go up again in that subject.
- (5) Candidates to be considered qualified will be required to obtain not less than 40 *per cent.* of the number of marks in each subject.
- (6) Clerks in Class V, who have not less than 3 years' permanent or sub. *pro tem.* service in that class, may be specially allowed by the A. G. to appear at these Examinations, but passing the Examination will not confer on them any claim to immediate promotion to Class III ; they would, however, have a claim to promotion to Class IV before their seniors in Class V, provided they were otherwise well reported on. In Class IV they would rank junior to the passed men in that grade ; but if there are no passed men, they would be placed at the top of the grade. The clerks in Class IV who have been thus superseded by their juniors will however, ordinarily be entitled to regain their seniority on passing in all subjects of the Departmental Examination within the period allowed by clause (4).
- (7) Clerks, who have reached Class III after passing this Examination, will be eligible for promotion to Class II, provided they continue efficient and have the making of good Examiners and Assistant Superintendents.
- (8) Promotions to Class III will be made as before, *viz.*, by selection or seniority ; but all such appointments will be provisional, and the candidate must pass the prescribed examination. If any clerk

so promoted fails to pass the Examination in the prescribed time, he will revert to Class IV.

- (9) Clerks already in Class III, who desire advancement to Class II and who may wish to prove their fitness for promotion, may do so by appearing at these Examinations. Their failure, however, to pass them will not affect their status in Class III except that the men who have passed may be promoted to Class II before them.
- (10) All clerks in Classes IV or V, who may be below the age of 40 years on the 15th August 1903, will be expected to pass the Examination if they desire promotion to Class III.
- (11) Three-fourths of the vacancies in the office will be filled up by the promotion of the apprentices recruited as above described. One-fourth of the vacancies may be filled up first by the selection of a few typists not exceeding the number of type-writing machines used in the office, secondly by men of specially high educational attainments and likely to become useful Superintendents and thirdly by the appointment of Europeans, Eurasians, Mohamedans and others for whom a general competitive examination is not quite suitable. The appointments in all these cases will be on probation for six months or a year as the Accountant General may decide in each case. The typists will be selected by means of a competitive examination after suitable notice. The examination should consist of the type-writing of a piece of manuscript containing a few typographical errors and omissions. Marks will be given for speed as well as for intelligence displayed in copying.
- (12) The Accountant General reserves to himself the right of filling up every third vacancy in the grades above R40—55 from outsiders.
- (13) Outsiders may be placed at once in any grade by special selection if the circumstances of the office require it.

Subordinate Account Service.

33. The rules for the recruitment, examination, etc., of clerks for the Subordinate Account Service are contained in Arts. 1663 to 1673, C. A. C. Members of the office establishment, who are eligible for, and desirous of, appearing at the qualifying departmental examination prescribed by these rules, may be permitted to work in sections other than that to which they permanently belong. Ordinarily, such men will remain upon the strength, and sign in the Attendance Register of their own section; but if it is desirable that a man should be permitted to go to some other section for more than a fortnight, he should be formally transferred to that section for duty, under the written orders of the Accountant General, and, if necessary, a substitute may be taken from that section. Not more than one transfer at a time should thus be made to Departments other than T. A. D.

Candidates who apply for permission to appear at the examination must, as a general rule, put in an appearance or they will be considered to have exhausted one of the chances allowed for passing the examination.

(Comptroller General's letter No. 1363, dated 14th November 1899, Dy. C. G. 569.)

General Duties of Superintendents.

34. The Superintendent is responsible for the work of his Department and is expected to see to the regular and efficient discharge of it. He should bring to the notice of the Gazetted Officer any flagrant delay or persistent neglect of duty on the part of his subordinates ; and should exercise a careful supervision over his men and see that every man is sufficiently employed, properly discharges the duties assigned to him, and turns out a fair day's work. He should see that the Codes, Regulations and Procedure are correctly applied and strictly adhered to ; and should on no account allow any departure from any prescribed procedure or prevailing practice, without the express orders of superior authority. The duties of Superintendents in connection with other matters will be found in the several Manuals of the Office.

Health Certificates.

35. Every clerk, who is substantively appointed to this office, must on first appointment (unless he is already in the service of Government and has been transferred from some other office) furnish a health certificate, as required by Art. 49 of the Civil Service Regulations.

36. It is the duty of the Superintendent, Book Department, immediately a man is permanently appointed to the office, to furnish him with a letter requesting a medical examination signed by the Accountant General and addressed to the Professor of Materia Medica, Medical College Hospital, who is the examining medical officer for the assistants of this office. The clerk must appear the following morning between the hours of 7 and 8 o'clock at the Medical College and present the letter personally to the medical officer named, who will examine him and forward the necessary certificate to this office by post.

37. On receipt of the certificate in this office, it will be submitted by the Record Department, through the Chief Superintendent, to the Accountant General for inspection. The certificate, when returned by the Accountant General, will be made over to the Pay Clerk to attach to the monthly pay-bill when submitted for audit.

Service Books.

38. Every member of the establishment, including menial servants, must have a service book. New employes must obtain a service book immediately they are permanently appointed to the office. All service books will remain in the custody of the Superintendent, Book Department, who is responsible for their correctness and their being kept up to date. Any one requiring an inspection of his service book may see it in the presence of the Superintendent, Book Department, but on no account may he remove it from his custody.

39. All punishments, such as fines, censures, etc., as well as any reward or praise should be noted in the service books of the officers concerned. The entries may be attested by the Chief Superintendent.

• Establishment Monthly Pay-bill.

40. Five clear working days before the end of the month, the Book Department must be notified. The form must be

filled up by the sections and returned complete with all connected papers to the Book Department the next morning or on the morning of the next working day, if the following day is a holiday.

41. These cut lists will be sent to the Gazetted Officers of each section with a certificate by each Superintendent that he has compared the leave register with the attendance register and cut list, and finds all in agreement. On the basis of these cut lists and the various office orders regarding promotions and reversions, which have been issued in the course of the month, the monthly pay-bill and leave statements are prepared and submitted on the last working day of each month to the Accountant General through the Chief Superintendent. Two separate monthly bills and leave statements are prepared—one for the pay of Superintendents and members of the Subordinate Account Service and one for the lower grades and menial staff. After the bills are passed by the Accountant General, they are submitted to the P. A. D. for audit and payment. On receipt of the cheque, the pay clerk, accompanied by two other clerks, obtains the amount of the cheque from the Bank of Bengal and brings it to the office for disbursement. Each clerk is not paid individually by him. The practice is for each Superintendent to submit a pay sheet showing the names of the permanent and acting incumbents in his section, including himself, and the pay clerk fills in the *net* amount payable to each man. The *net* total of each pay sheet is then made over by the pay clerk to responsible clerks deputed from each section. The money for each section is taken to the section and the individual payments are made there. After each section has made its payments, it prepares an acquittance roll and obtains a receipt from each man in the section, duly stamped, when necessary. The acquittance rolls, when complete, are totalled and agreed with the sectional pay-sheets and signed by the Superintendent and made over to the Book Department.

42. The pay clerk, on receipt of all the sectional acquittance rolls, prepares an abstract of the *net* amount paid by him to each section, and agrees the total with the *net* amount drawn on the office pay-bill. When this has been done, the pay clerk submits the abstract made by him and the acquittance rolls to the Superintendent, Book Department, who then has the latter examined by another clerk to see that the receipts are in order and the totals correct. If everything is found right, the Superintendent passes file order on the documents. The acquittance rolls for each month are submitted to the Accountant General for inspection with the following month's pay-bill when submitted for signature. On return from the Accountant General, they are filed in the Book Department in annual files.

Increments.

43. Whenever the regular increment of a clerk falls due, he will submit a written application for its grant to his Superintendent, who, after satisfying himself as to its correctness, will forward the same to the Gazetted Officer with a report on the applicant's work, conduct and attendance with a distinct recommendation as to whether the increment should be granted or not. On the Gazetted Officer sanctioning the application, the Superintendent concerned will fill in the necessary particulars in the *Increment Certificate Register* which will be noted on by the Superintendent and Gazetted Officer in charge and then returned to the Pay Clerk to be submitted by him to the Accountant General for final orders on the 25th of the month. In cases of increments claimed

on account of acting promotions, the certificate of the Book Department as to the applicant's title to the same should first be obtained.

Acceptance of Fees.

44. For the rules prescribed by the Government of India for the guidance of officers and subordinates in the Financial Department for the conduct of outside audits and the acceptance of fees for such audits, see Art. 1683 of the Civil Account Code and Government of India, Financial Department, No. 3171-Ex., dated 9th August 1893.

Last-pay Certificates.

45. Last-pay certificates of non-gazetted officers transferred from the Civil to the Public Works Department do not require the countersignature of the Accountant General.

(No. 1369, dated 30th September 1901, Dy. C. G. 364.)

Forms of Punishment.

46. The practice of fining members of the clerical and ministerial establishments having been abolished under orders of the Government of India, the forms of punishment that may be resorted to for the maintenance of discipline are official reprimand, addition to work, postponement of increment of pay, stoppage of promotion, reduction of existing pay, entry of misdemeanors in the service book, suspension and in the last resort dismissal from Government service.

These orders do not apply to the menial establishment.

Defaulter's Register.

47. A defaulter register in Form No. O F. 891 will be maintained for each section. The book should be in the personal custody of the officer in charge, by whom it will be kept under lock and key. A separate page will be allotted to each individual and every instance of misconduct, or gross carelessness, will be recorded therein, the necessary entries being carried into the service book, where this course is ordered by the Accountant General in cases that are referred to him for orders.

Court Attachments.

48. Orders received from any court attaching money payable by this office should be made over to the Superintendent, P. A. D., with the transit book in which he should note the date and exact time of receipt. If he notices any delay in the receipt, he should at once report the matter to his Gazetted Officer. The Superintendent, Record Department, should note, below the date stamp on the orders, the exact time of receipt and see that there is no delay in making over the orders to the section concerned.

49. In the case of attachments against the pays of employés of this establishment, the orders should be sent to the Superintendent, Book Department, who will record the particulars in the register maintained by him and put up the order with the register to the Chief Superintendent for submission to the Accountant General.

50. Apart from the submission of the register with new orders of attachment, it should be submitted for review regularly on the 10th of each month to the Accountant General through the Chief Superintendent.

51. The entries in the register, above referred to, are summarised in a subsidiary register in a form convenient for monthly review. When new attachments are recorded, *both* registers should be laid before the Accountant General. But on the 10th of each month the subsidiary register only need be submitted for the Accountant General's review.

Borrowing Money from Subordinates.

52. The orders contained in the Home Department Resolution No. $\frac{22}{637\ 53}$, dated the 16th March 1888, prohibiting public officers under pain of dismissal from taking loans from persons subject to their official authority or influence, have reference to Gazetted Officers only and are not intended to cancel the orders contained in the Home Department Circular No. 4952-60, dated 25th October 1869, and letter No. 1899, dated 25th April 1872, which apply to Uncovenanted Non-Gazetted Officers. The difference between the orders of the 16th March 1888, affecting Gazetted Officers, and those in the Circular of the 28th October 1869 and 25th April 1872, affecting Non-Gazetted Officers, is that, in the former case, the prohibition is absolute, while in the latter, *it may be relaxed in exceptional cases* at the discretion of the head of the office subject to the control of the Local Government, as explained in paragraph 3 of Home Department letter No. 1899 of the 25th April 1892 (*vide* Government of India, Home Department, Resolution No. $\frac{12\ \text{Pub}}{1556}$, dated the 31st May 1892, received with Finance and Commerce Department No. 2414, dated 10th June 1892. Dy. G. I. 82.)

Dismissal for Incompetency and Misconduct.

53. Every employé in the office has clearly to understand that inefficiency, misconduct, irregular attendance and indebtedness may at any time lead to his degradation or removal from the office.

Appeals against Removals or Dismissals.

54. Whenever an appeal from any dismissed clerk is submitted to the Government of India, his service book should invariably be forwarded with it.

(G. I., H. D., No. 1925-34, dated 21st June 1902; received with F. and C. D. No. 3504-P., dated 27th June 1902. Dy. G. I. 107.)

Leave.

Casual Leave.

55. Casual leave must not exceed 15 days in the year, but should be very sparingly sanctioned; and must not ordinarily exceed 4 days at a time without the special sanction of the Accountant General. Gazetted Officers may use their discretion as to whether any portion of the leave should be on half or no pay.

56. Deductions of casual leave, on account of late attendance or for other penalties, should be made so long as there is any such leave at credit. If the full 15 days are exhausted, some other form of punishment must be resorted to.

57. Sanction to such leave should, whenever practicable, be obtained before the leave is actually taken. In exceptional cases, such as sudden illness,

casual leave may be granted, if the Gazetted Officer is satisfied with the grounds of absence, but the absentee must in all cases make (or have made through some relation or friend) a report to his Gazetted Officer on the first day of his absence of the circumstances which prevent his attendance, stating at the same time the probable duration of his absence in order that arrangements may be made for carrying on his work. If the absence is due to illness, a medical certificate will not be required for the first three days, unless, specially ordered by the Gazetted Officer, but on the fourth day a medical certificate, which should state the nature of illness and the period the absentee is likely to be away, must be furnished. In any case in which the absentee fails to submit the report (and medical certificate when necessary) required by this paragraph, he may be treated as absent without leave.

Special Casual Leave for Enforced Absence.

(i) *In case of infectious diseases.*

58. Any member of the establishment who has a case of infectious disease, such as cholera or small-pox, in his household, is warned to report the matter as soon as it becomes known to him, in order that such measures as may be necessary, may be taken to prevent his bringing the infection to office. If it is discovered that this has not been done, the person endangering others in the office by such concealment will be severely punished. He will not be allowed to attend office, until a medical officer has certified that there is no fear of infection. To prevent unnecessary absence, however, a certificate from a qualified practitioner should be furnished at the time of his reporting the fact, showing when the disease appeared and when the infectious stage is likely to be over. A further medical certificate must be submitted when the infectious stage is past and the officer can with safety attend the office. During absence under these circumstances, the officer will be permitted to draw salary as usual and to reckon the period as on duty, provided the absence is justified by the medical certificates submitted.

59. Half of the period of enforced absence will be treated as casual leave and the other half as special casual leave. If the maximum of 15 days be exceeded by this calculation, the case should be submitted to the Accountant General for special orders and treatment under the "Explanation" to the Note under Art. 332, Civil Service Regulations.

(ii) *Attendance at Courts.*

60. Persons, who are summoned as witnesses in court or attend juries, are allowed to be absent for the required time; but if they appear as witnesses in their private capacity, they must obtain and furnish a certificate from the officer, whose court they attended, showing what subsistence allowance was given them and the period of their attendance, and their pay for those days will accordingly be recovered from them at the time of issue of their next pay.

Regular Leave.

61. Privilege leave on full pay is allowed to one clerk at a time in each section, when convenient to the office and when the work can be done without help from another section of the office.

NOTE.—When a permanent hand of a section is absent for less than a month, arrangements should be made within the section for the discharge of his duties without extra help. It is only

when a clerk is away from his work for more than a month that an extra apprentice will be attached to the section.

62. The Deputy Accountant General is empowered to grant privilege leave up to one month to his subordinates, when no extraneous assistance is required.

Applications for Leave.

63. Applications for leave must invariably be put up in the prescribed printed form. When the leave applied for is any kind of regular leave, the admissibility, or otherwise, of the leave must be certified to by the Superintendent, Book Department. Applications for leave or for extension or commutation of leave on medical certificate must be accompanied by a certificate from the applicant's medical attendant, drawn up in conformity with the requirements of Art. 83 of the Civil Service Regulations and state distinctly (1) the nature of the illness, (2) its symptoms, (3) its causes and duration, and (4) the period of absence from duty considered to be absolutely necessary for the restoration of the applicant's health. The applications should be submitted to the Accountant General (in cases in which the leave has to be sanctioned by him) within three days of their receipt and the orders passed thereon shewn to the Pay Clerk.

64. Frequent extensions of medical leave will not be granted. When a clerk applies for more than one extension of leave on medical grounds, he must be sent to a Presidency Surgeon with an official letter signed by the Accountant General, asking when he is likely to be actually fit for duty so as to avoid the necessity of a further extension.

NOTE 1.—Applications for leave, extension of leave, transfer, etc., should be addressed to the Gazetted Officer in charge of the Branch. It is often the practice to ask for short leave first and then for an extension of it because clerks think that there is a better chance of short leave being granted. This is objectionable and no extension will therefore be granted of the leave first asked for, unless the applicant can show that unforeseen circumstances have arisen since he made his first application.

NOTE 2.—In cases where sectional arrangements cannot be made for carrying on the absentee's work and extraneous help is required, the application should invariably be submitted to the Accountant General through the Chief Superintendent.

65. Any member of the establishment, suffering from any infectious disease himself, must produce the usual medical certificate, and when he recovers must produce another certificate from a Presidency Surgeon of fitness to return to duty. In such cases, the absentee should be treated as on ordinary sick leave.

66. All leave granted, including casual leave, should be entered in the Leave Register prescribed in O. F. No. 635 (New).

Leave Register.

67. (1) Two pages of the Register O. F. 635 (New) should be allotted to each man. The pages of the Register should be numbered and an index of names maintained.

(2) Names should be entered in order of seniority, the first name being that of the Superintendent.

(3) To prevent disfigurement, no entries should be made in the Register, on first report. On return of the man the necessary entries should be made and the Register submitted for orders with the application.

(4) If, however, a man asks, beforehand, for casual leave for a day or so, the application should be made in the Register. But if leave other than casual leave is asked for or likely to be granted, the application or report should

be submitted for orders with O. F. 869, and, as soon as orders are passed, a note of the leave granted should be made in the Register, the words "granted under separate orders" being entered in the column reserved for the Superintendent's remarks under the initials of the Gazetted Officer. The O. F. 815 (New) should then be sent to the Book Section at once, through the Chief Superintendent, for information and for any necessary action in regard to office arrangements.

(5) *All* leave granted should be entered in the Register. The entries should be neat and clean ; all unnecessary writing being avoided.

Thumb Impressions on Medical Certificates.

68. Whenever a person is sent for medical examination, the examining medical officer or Board should be asked to obtain the left thumb impression of the candidate for appointment, leave or pension, on the medical certificate. This impression should afterwards be verified with that in the Service Book by the Chief Superintendent.

69. In cases of newly appointed men, for whom service books have not yet been opened, an impression of the left thumb will be taken by the Chief Superintendent on a separate slip and compared with the impression forwarded by the medical officer.

Office Arrangements.

70. After an application for regular leave has been sanctioned by the Accountant General, it will be sent on or before the 24th of the month by the section concerned to the Chief Superintendent for the necessary office arrangements.

71. A draft order of the arrangements proposed will be submitted with the leave papers by the Chief Superintendent to the Accountant General for approval. In cases of regular leave, the promotions should run in the general line and not sectionally.

Promotions and Reversions.

72. In all cases of promotions and reversions, the Chief Superintendent will submit a memorandum through the Deputy Accountant General, recommending the series of promotions or reversions that may appear to him desirable. This will be circulated among the other Gazetted Officers for remarks before it is finally submitted to the Accountant General for approval.

Applications for Employment or Promotion and Recommendations.

73. Apprentices and persons, already employed in the office, are not allowed to present petitions for employment, promotion, etc., or to procure recommendations from persons outside the office for the same purpose. Written recommendations for promotion will only be made by Gazetted Officers to the Accountant General. Superintendents are not allowed to make such recommendations.

Return to Duty.

74. All members of the office establishment, on return to duty from leave other than casual, must report themselves personally and in writing to the

Superintendent of their section, who will forward the report to the Gazetted Officer in charge for information, with a note as to whether the individual concerned has returned within the period of his leave or not. The report must then be sent to the Superintendent, Book Department, to be dealt with by the Pay Clerk under direction of the Chief Superintendent.

75. Superintendents should see when a clerk returns to office from leave and is obviously not in a fit state to resume his work, that he is not allowed to rejoin without the permission of the Gazetted Officer in charge, who will, if necessary, refer the case to the Accountant General.

Taking Charge.

76. Every Superintendent or clerk, when taking over charge of his duties from another even temporarily, is expected to ascertain whether the work is absolutely up to date, and to report at once to his immediate superior any arrears or irregularities he may notice, in order that prompt action may be taken. If no such report is submitted, the officer assuming charge will be held fully responsible for the state of the work under his charge including any arrears or irregularities which may exist.

Holidays.

77. Holidays are divided into four classes, namely—

- (a) those prescribed by section 25 of the Negotiable Instruments Act (XXVI of 1881);
- (b) those declared by the Local Government by notification under that section of the Act to be public holidays;
- (c) those announced by Government to take effect in offices either in respect of—
 - (1) all classes of Government servants, or
 - (2) the class who observe the fast or festival on account of which the holiday is announced, and
- (d) local or special holidays not announced by the Local Government.

78. The holidays observed in Bengal are accordingly classified as follows:—

CLASS (a).

All Sundays.

Good Friday.

Christmas Day

New Year's Day

} If they fall on Sunday, then the following Monday.

CLASS (b).

Easter Saturday and Monday.

King-Emperor's birth-day — 30th May or such other date as may be appointed for the celebration in India.

Christmas Eve—(or the 23rd December if the 24th falls on a Sunday) 26th, 27th and 31st December.

Certain Hindu holidays (for these see *Calcutta Gazette*).

Any other State holiday for any particular purpose as may be notified by Government.

CLASS (c).

All Muhamadan holidays.

Certain Hindu holidays (for these see *Calcutta Gazette*).

Christian holidays 28th, 29th and 30th December.

CLASS (d).

As may be sanctioned.

79. As a general rule, the office will be closed entirely in the case of holidays under classes (a) and (b) subject to the following conditions :—

- (i) that they may be disallowed to any person guilty of idleness or inattention to duty, unless the day is deemed specially sacred by the members of the religion which the offender professes.
- (ii) that in the case of a person required to attend on account of very urgent work, he shall get another day as holiday as compensation and that, if possible, a man of the religious persuasion which observes the holiday shall not be called upon to work on it.

NOTE.—Compensation leave should be taken within three months of the date that it is earned.

As regards class (c) the office shall close only when the absence of the persons, on whose behalf the holiday is given, will not prevent the work from being properly done, but Christian holidays should, if possible, be granted to all classes whatever their race or creed.

Holidays, falling under class (d), are subject to the conditions laid down for classes (a) and (b) (No. 5282-G1., dated 12th October 1901, received with Dy. C. G. 409 and also B. G. Cir. No. 10-T. F., dated 31st October 1901).

80. On the approach of a holiday, the Book Department will circulate a memorandum, showing the class of holiday. Each Superintendent will note the state of work in his department and what provision is necessary for urgent or arrear work. The memorandum will be sent to Gazetted Officers for their remarks, and should be submitted to the Accountant General for orders at latest by 2 P.M. on the day preceding the holiday, or earlier on a Saturday.

81. In case of special holidays, where time will not permit of the circulation of the memorandum, Superintendents should take the orders of the Gazetted Officers under whom they work, and on no account should any department of the office be entirely closed without the permission of the Gazetted Officer concerned. (*Case No. 2 of 1902-03.*)

Durga Puja Holiday Arrangements.

82. All accounts and returns, which fall due within the holidays, must, if possible, be despatched by evening of the last working day previous. If in any case this cannot be done, the assistants concerned must attend office during such portion of the holidays as will be required to complete the returns before the end of the holidays, so that they can be despatched positively on the re-opening of the office after the vacation, and Superintendents must make necessary arrangements for this being done.

83. Fair copies of all drafts and statements, passed by the evening of the last working day, must go out on that day, specially those for officers in

Calcutta. The Chief Superintendent will remain in office on that day, till late, to sign the papers, which cannot be got ready within office hours. If all the papers cannot be despatched by post on that day, the Superintendent, Record, the Despatcher and his assistant and the farashes attached to the Record Department must attend office on the following day to despatch them.

84. The Superintendent, Record, should arrange for the farashes and duffries to attend office on the last day of the holidays. The former will bring the accumulated post-bags from the Post Office and deposit them in the Chief Superintendent's room, which will be locked and the key kept by the durwan; while the latter will replenish the ink-pots.

85. With regard to telegrams, the Chief Superintendent will write and request the Telegraph Office to deliver all telegrams intended for this office at the address of the Accountant General, if he is likely to be in town during the entire period of the vacation, otherwise, at the address of the officer (to be named by the Accountant General) on duty during the holidays. If any telegram requires immediate action, the Superintendent concerned will be written to by the Officer on duty to attend to it at once. It is necessary for this purpose that the Superintendent, Record, will, before the office closes for the vacation, obtain the addresses of all Superintendents who are likely to be in Calcutta during the holidays. In cases in which Superintendents expect to be away, they should give the name and address of one of the Senior Assistants who, they think, can deal with cases in their absence. The list should be made over to the Officer in charge, before he leaves office on the last working day.

86. On the last day of the holidays, the Officer on duty will attend office at the usual hour and have all covers opened before him and will mark the letters, which should be laid before the Accountant General or the Deputy Accountant General the following morning.

87. The entire Record Department must attend office at the usual hour on the last day of the holidays and have all letters, accounts, etc., in readiness for distribution among the sections the morning the office reopens.

Menial Staff.

Strength and Distribution.

88. The Menial Staff is distributed as follows :—

Officer or Department to which attached.	Orderlies.	Farashes	Duffries.	TOTAL.
Accountant General	*4	...	...	4
Deputy Accountant General	3	...	...	3
Assistant Accountant General, I	3	...	...	3
Assistant Accountant General, II	1	...	...	1
Chief Superintendent	1	...	...	1
Record Department	2	...	6	8
Care-Taker . . . . .	...	6	...	6
TOTAL	14	6	6	26

* Including the Jamadar.

There is a durwan attached to this office, but he is paid by the Comptroller General.

An extra temporary peon on R7 per month may be entertained for each probationer attached to this office. The dates of entertainment and discharge should be reported to the Comptroller General on each occasion a peon is employed. (C. G.'s letter No. 1745, dated 13th January 1889, Dy C G. 490)

89. Temporary vacancies, not exceeding three months, in the menial staff and among the peons are filled up by the Chief Superintendent. In longer vacancies the orders of the Accountant General have to be obtained.

Hours of Attendance for Menial Staff.

90. At 6 A.M. daily the durwan, attached to this office, will open the doors of the various rooms to allow the sweepers in, to clean the rooms. He must do this himself and not entrust the keys to the sweepers or any one else. The sweeping operations must be supervised by the Care-taker, who will be responsible for seeing that the work of the sweepers has been thoroughly done. After the rooms have been swept, the doors will be closed by the durwan and will remain closed till 9 A.M., when they will again be opened by the durwan personally to allow the farashes to dust and clean the office furniture under the supervision of the Care-taker.

91. After the dusting and cleaning operations are over, the farashes set to the filling of the goblets of the various departments with fresh drinking water. The goblets must invariably be well washed out before being re-filled. The head farash will be responsible for seeing that this work is efficiently done, and that it is done before 10-30 A.M. daily. Any complaints in regard to the rooms and furniture not being properly cleaned, or goblets not being filled, will be made in writing to the Chief Superintendent, who will, if necessary, call the Care-taker to account.

92. The dufftries are required to attend office at 10 o'clock to replenish the ink-pots, etc., and this work must be finished *before* 10-30 o'clock.

93. The peons attached to the various officers and departments must attend office daily at 10 A.M., unless special orders to the contrary are given in any particular case by the Gazetted Officers or the Superintendents, to whom they are attached. At 10-45 A.M. daily the durwan will go round the office and check and report the attendance of the peons of the Gazetted Officers to the Superintendent, Record Department, who will note the particulars in the attendance register. At 11 A.M. the attendance register of the menial staff will be submitted to the Chief Superintendent. Gazetted Officers, who may grant their peons leave for the day, should communicate the fact to the Chief Superintendent for record in the attendance register. The attendance and leave of the peons attached to the several sections will be maintained by the sectional Superintendents; while temporary or permanent vacancies will be filled with the approval of the Chief Superintendent without referring the matter to the Record Department.

Duties of Dufftries.

94. After serving the entire office with ink, etc., which should be done by 10-30 A.M., the dufftries commence the work laid out for them by the Superintendent, Record Department.

95. The Head Dufftri, as a rule, does all the ruling work of the office and attends to Gazetted Officers, and the general requirements of the office.

96. One duftri assists the despatcher in opening the inward letters and despatching the outward daily dāk; he also assists in the filing of vouchers, etc. Four duftries do the general pasting work of the office.

97. The vouchers of the T. A. D. have to be made over by the peons of that department to the duftries on the following dates and the pasting commenced the same day :—

T. A. Section	.	.	.	25th of each month.
T. B. "	.	.	.	27th " "
T. C. "	.	.	.	29th " "
T. M. and T. M. C. Sections	.	.	.	2nd " "

98. After each day's pasting work is done by the duftries, the voucher files must be removed by the peons of the sections concerned by the evening of the same day. But the Head Duftry will be responsible for the unfinished files.

99. Each duftry is required to paste not less than seven files a day. When all the voucher files have been pasted (usually within 10 or 11 days), the duftries are posted to the various sections of the Office to attend to the requirements of individual sections. A work-register is kept up by the Superintendent, Record, and submitted daily to the Chief Superintendent.

100. The Superintendents of the sections, to which duftries are lent, are primarily responsible that the time of the duftries is fully occupied while working in their sections, and that they are not retained by them longer than actually required.

Menials Serving Refreshments.

101. The menials of this office are not to attend on the native assistants by taking round their drinking water and sweetmeats to them daily. The menial servants of the establishment are not entertained for this purpose and clerks should make their own arrangements, if they want their tiffin brought to them. Any menial found attending on a clerk will be severely punished.

Custody of Lotas.

102. The sectional peon should be held responsible for the lotas, and it shall be his duty to make them over to the farashes before leaving office. During the day the lota will be in charge of some junior clerk or the peon of the section, as the Superintendent may direct.

Fine Register.

103. A register is maintained by the Superintendent, Book Department, of the fines imposed on the members of the menial establishment of the office. Each order of fine must be communicated to him at once by the Superintendent of the section in which the fine has been imposed. The particulars will be entered in the register by the Superintendent, Book Department, and submitted through the Gazetted Officer, who imposed the fine, to the Accountant General for confirmation.

Chapter II.—Correspondence and Routine.

Inward Letters, etc.

104. Rules regarding the treatment of inward and outward letters, etc., are laid down in detail in Chapter II, Record Manual.

Queries by Accountant General and Gazetted Officers.

105. Queries by the Accountant General or a Gazetted Officer on any inward letter, etc., must be answered by the Superintendent concerned, within three days of receipt of the letter in his department. If a complete reply cannot be given within that time, the letter must nevertheless be put up with an urgent flag to the officer, who asked the question, with an explanation of the cause of delay. The replies should always be written on office form No. 853 and not on the inward letters themselves.

Submission of Papers to the Accountant General and other Gazetted Officers.

106. In putting up papers to the Accountant General and other Gazetted Officers, care should be taken that where there are a number of papers and it is necessary to link them, they are to be arranged in order beginning with the oldest on the top and fastened with a tag on the top left hand corner.

107. Superintendents are primarily responsible for the condition and order of the papers in the cases dealt with by them and for the marking of the cover of each bundle or case.

Remarks on Letters Prohibited.

108. No remarks should be written on inward letters except such as are required for permanent record thereon, and such papers must not be defaced by notes or queries from clerks or Superintendents. The order to put up papers, file, make up case or any other short direction may be entered on them under the dated initials of the Superintendent: but other directions to clerks are not to be written on the original document. A separate slip should be attached with the needed directions or other remarks.

109. Letters and documents sent to this office for transmission elsewhere should not bear any marks of notes, directions or orders.

Replies to References to Government and Comptroller General to be submitted with Previous Papers for Accountant General's Perusal.

110. When any reply to a reference to Government or to the Comptroller General is received in a section, it should invariably be put up to the Accountant General, whether it already bears his initials or not, together with the previous papers, for perusal. This is not necessary, however, in the case of merely routine matters, such as sanctions to pensions and other routine charges.

Filing of Letters, etc.

111. As a rule, no letter from Government, the Comptroller General, or the Board of Revenue and no letters which concern more than one section should be filed in any section except Record.

General Orders.

112. An abstract of all letters, etc., which contain important orders or rulings, which are not to be incorporated in the manual of any section, should be entered in General Orders. Such letters will, ordinarily, be marked by the Accountant General, or any Gazetted Officer, with the letters G. O. (General Orders), but Superintendents should bring to the notice of their Gazetted Officer, any letter not so marked, which they think should be incorporated in the G O., and if the Gazetted Officer agrees an addendum or corrigendum should be put up in accordance with the procedure set forth below. The letters, whether originally marked by a Gazetted Officer or not, will first be disposed of in the ordinary course, and after all necessary action has been taken, the Superintendent of the section concerned will prepare an abstract of the letter or order, together with a quotation at foot of the number and date, and other particulars of the order. Care should be taken to specify the exact position the new order is to occupy, with reference to the already existing ones, and if any previous order is modified or cancelled by the new one, it should be clearly shown in what way it is affected. The method followed by the Government of India in the issue of addenda and corrigenda lists for the Civil Service Regulations, may be taken as a guide in this respect. The Superintendent will then lay the proposed new order, together with the original letter, before the Gazetted Officer in charge, who will pass it on to the Accountant General for approval. After the addition or correction has been passed by the Accountant General, it will be sent to Record, which section will enter it in a register maintained for the purpose, and file the original slip order in a separate file.

113. Addenda and Corrigenda to General Orders will be distributed to all sections of the office, and it will not be necessary therefore to circulate the letters themselves.

Addenda and Corrigenda.

114. On the 5th of every month, a list of addenda and corrigenda to the manuals, etc., by the respective sections will be made out and sent to the Press for print through the Superintendent, Record.

Vernacular Words and Spelling.

115. Vernacular terms should be avoided as far as possible, but where it is necessary to use them, the system of transliteration authorised by the Government of India in 1870 and generally known as the Hunterian method should be adopted. The spelling of districts, towns and places should follow the authorised style.

The chief points to be remembered in the new or official spelling are :—

- (a) never use "oo" for "u," or "ee" for "i," as Uluberia not "Oolooberia"; "Jalpaiguri" not "Jalpaiguree."
- (b) never substitute "pore" or "poor" for "pur" at the end of the name of a town, as "Alipur" not "Alipore" or "Alipoor."
- (c) never use "c" for "k" as the former does not exist in Oriental languages though "ch" does, as "Konaghur" not "Conaghur" but "Chatra" is right.

- (d) never use "y" as a vowel. The English vowel "y" should always be written "e," or sometimes "i," as for instance "dustooore" not "dustory," "Balli" not "Bally."

Abbreviations in Office Notes and Drafts.

116. Clerks and Superintendents are not to abbreviate words, designations and names of districts and places in drafts and office notes.

Drafts to be Initialled by Superintendent and Signed by Clerk Concerned.

117. The Superintendent is not required himself to note or draft on every case, but he should satisfy himself that the noting and drafting of his subordinates are accurate and complete. All letters, cases, etc., for orders must pass through the Superintendent of the section, who will initial all notes and drafts by subordinate clerks.

Superintendents' Responsibility for Drafts Written by Gazetted Officers.

118. When the Accountant General or any Gazetted Officer drafts a letter himself, it must be understood that the Superintendent of the department concerned is responsible for the correctness of any facts, the Accountant General or Gazetted Officer may state, just as if the letter was drafted by the Superintendent himself. Superintendents are also responsible for bringing to notice any orders of the Government or other authority which the Accountant General or Gazetted Officer may have accidentally overlooked. Any draft, which is altered by the Accountant General, should invariably be returned to the department to which it belongs before it is handed over to the copying department.

Mode of Address of a Native of India Appointed as District Magistrate.

119. A native of India appointed to be, or act as, a District Magistrate or District and Session Judge should be addressed as "Mr." or "Esqr." (as an English Officer would be in the same post) whether he has been to England or not. If such an officer is already, or becomes, a Kumar, he may retain that designation if he prefers it.

(B. G. No. 995-A., dated 9th February 1901. Dy. G. B. 2219, and B. G. No. 851-A., dated 13th February 1906, Dy. G. B. 6207)

Mode of Addressing an Officer by Name.

120. When an officer is to be addressed by name, particular care should be taken to use the correct ceremonious mode of address and to add letters, indicating titles or membership of particular Services to which the officer is entitled.

Correspondence with Treasury Officers.

121. Correspondence with Treasury Officers should be addressed to the Collector or Deputy Commissioner, and not to the Treasury Officer direct.

Correspondence with Bengal Government.

122. Applications for extra grants, or for increase of establishments, relating to the branches of service dealt with in the several administrative departments of the Government of Bengal, should be sent direct to the Departments concerned and not to the Financial Department.

123. In Appendix B is given a list of subjects dealt with in each Department of the Bengal Secretariat.

Signatures to Letters.

124. All letters and statements referred to in the Civil Account Code, Art. 1690, will be signed by the Accountant General, or, in his absence, by the Deputy Accountant General or Chief Superintendent *for* him.

125. Ordinary letters will be signed by Gazetted Officers under their own designations.

126. All letters, statements, accounts, telegrams, etc., for the Government of India, the Comptroller General and the High Court will be signed by the Accountant General and all communications to the Local Government will be so signed. But letters of a purely formal nature, such as those forwarding Proposition and Re-appropriation Statements, may be signed by the Deputy Accountant General.

127. Communications to the following authorities will also be signed by the Accountant General unless they are of a purely routine nature:—

- (1) Other Accountants General,
- (2) Heads of departments under the Government of India.

Also all letters conveying censure or disapproval, laying down a general principle, altering existing practice, affecting personal matters in dispute, such as pay, leave, etc., or conveying a final decision on an appeal from the ruling of an officer of this office.

Explanations of Delay in Disposal of Letters.

128. It is not sufficient in such cases to state facts so far as the last section only is concerned with the letter.

All such explanations should begin by stating—

- (1) date of receipt in office;
- (2) dates on which made over to and returned by the first section receiving the letter and then by second section, and so on, and finally by the section offering the explanation, and date of disposal, etc., by that section.

129. A clear statement in this form would enable the Accountant General to see at a glance whether the letter was kept too long in any section. Care should be taken to give actual dates.

The statement will be as follows:—

- (1) Received in office, 17th May 1902.
- (2) 18th, Sunday.
- (3) Made over to T. M. C., 19th May 1902.
- (4) Returned by T. M. C., for L. F., 20th May 1902.
- (5) Received by L. F., 22nd May 1902.
- (6) Draft put up to Superintendent, 23rd May 1902.
- (7) 24th and 25th, Holidays.
- (8) Draft put up to and passed by Gazetted Officer, 28th May 1902.
- (9) Issued, 29th May 1902

130. Here would follow the explanation given for the person dealing with the case if he is responsible for any part of the delay and then the Superintendent's own explanation if there was any delay on his part.

131. If there has been a delay in any other section, it will be open to the Gazetted Officer to call attention to the delay in such section.

132. The explanations as put up in most cases leave the Gazetted Officer and Accountant General to find out for themselves from the date stamps and markings on the letter the course the letter has been taking.

Demi-official Correspondence.

133. Demi-official letters will, as a rule, not be indexed, but will be simply handed over to the Gazetted Officer in charge of the section concerned. Important ones may, however, be indexed if so desired by a Superintendent.

134. A file should be maintained in each section, in which all demi-official correspondence, received and disposed of by the section, should be filed in order of date. Office copies of the replies should also be filed in the same file. When the volume of demi-official correspondence is large, as in the G. A. D., the draft of the reply may be written in a separate register to be maintained for the purpose and numbered consecutively. If any officer writes out such a letter at once in the form for fair copies, an office copy should be kept in the register and attested by the Superintendent.

135. Draft replies to demi-official letters should be put up on the ordinary draft form for official correspondence, and after being passed by the Accountant General or Gazetted Officer who is to sign the demi-official letter, should be copied on the demi-official letter form, the passed draft copy being carefully filed by the section that dealt with the case.

Challan Acknowledgments.

136. No office copy should be kept of acknowledgments of challans received from Government. It is sufficient to note the number and date of the acknowledgment on the letter with which the challan was received.

Issue of Circulars.

137. No circulars should issue except under the signature of the Accountant General. If, for any cause, he is unable to sign, the Deputy Accountant General will sign, "*for* Accountant General."

Calls for Copies of Papers, etc., from other Offices.

138. No letters or reminders to letters, calling for a copy of orders or of letters or other documents from Government, should issue from any section of the office without being first sent to Record Department for certificate of non-receipt of the document in question. Such requisitions should be made under the signature of a Gazetted Officer, who should put a stop to unnecessary references and, if possible, direct his section to search the Books of Record for the desired information.

139. In the case of orders and sanctions *expected* from Government, Divisional Commissioners and Heads of Departments, the Record Department may certify as to their receipt or otherwise, provided sufficient data is furnished to facilitate the search, which, in the case of letters from Government, Comptroller General, and Board of Revenue, must not be for a period exceeding one month, and ordinary letters two months. For longer periods the section concerned must arrange to have the diaries searched.

140. Such certificates of non-receipt should not be accepted by the issuing section without the initials of the Superintendent, Record Department.

141. On receipt of copy of a Government or other letter from a District Officer, Superintendents should first satisfy themselves by consulting their audit or other registers, that the original letter was not previously received and disposed of before asking the Record Department for a certificate of its receipt or otherwise. Record is expected to give certificates of non-receipt or otherwise of letters addressed to this office and only when the number is quoted, otherwise the sections concerned must satisfy themselves by consulting the diary registers, etc., kept in Record.

142. Letters more than two years old must be searched for by the sections concerned from the books kept by Old Record.

143. The Superintendent of a section, despatching such a call, will be held strictly responsible for seeing that this is done, and no excuse will be accepted for non-compliance with this rule.

144. The Chief Superintendent, who is in charge of the Record Department, should invariably be referred to in all cases, in which requisitions are being issued by this office calling for copies of letters, accounts, etc., in order that he may have proper enquiry made in the Record Department as to the non-receipt of the required documents. Letters or telegrams, calling for copies or duplicate of accounts or other periodical returns registered in the Record Department, should be sent up through the Chief Superintendent.

Calls for Papers by Gazetted Officers.

145. When calls for papers and references or queries are made to a section by any officer, the Superintendent will satisfy himself that the call is obeyed at once. He must examine the information or papers before submission, to see that nothing is wanting and will report to the officer concerned (through his own Gazetted Officer, if necessary) the reason for any delay, if the call cannot be promptly or speedily complied with.

Returning Documents.

146. The return, in original, of treasury vouchers is objectionable, as such documents, once received in the office, should never, as a rule, be allowed to leave it. No treasury voucher may therefore be returned, unless it is absolutely necessary to do so for audit purposes, such as for instance in the following cases :—

- (1) Erroneous payment-orders, whether in figures or words.
- (2) Unattested corrections in payment-orders.
- (3) Unsigned payment-orders.
- (4) Erased payment-orders.
- (5) Payment-order for an amount different from the *net* total of bill.
- (6) Want of drawer's signatures in bills.
- (7) Want of signature to life certificates attached to salary or pension bills.

Telegrams.

147. Each department or section should maintain a separate telegraph form book, the counterfoils of which will contain the office copies of telegrams issued by it.

148. The instructions contained in Article 98, s) of Volume I of the Civil Account Code as to the classification and brevity of expression to be employed in telegrams should be strictly adhered to. Inland State telegrams are sent either 'urgent' or 'deferred'.

149. No message, regarding leave, pay, promotion, appointment or other matters of a private character, should be sent by State telegram unless it is perfectly clear that the interests of the public service will be injuriously affected where the particular message in question not sent by telegraph.

Post Copies of Telegrams.

150. Post copies of telegrams should be made and despatched the same day under the signature of the Chief Superintendent, or, in his absence, the Senior Superintendent of the office.

Papers and Registers not to be Removed from the Office.

151. Papers and registers are not to be taken out of the office for completion of work, or any other purpose, by any one below the rank of Superintendent, and even in the case of Superintendents the permission of the Gazetted Officer must first be obtained.

Hours for Compliance of Requisitions on Library and Record Department.

152. The Record and Library rooms will be open from 10-30 to 12-30 P.M. daily, for the purpose of complying with requisitions, and no records, books, etc., will be issued before or after these hours, however urgently required, unless the requisition is signed by a Gazetted Officer.

153. Clerks, requiring records from other sections, will give their record-suppliers a receipt countersigned by the Superintendent of the section concerned, which will be made over to the clerk in charge of the particular record required. If it be a general record under no particular clerk's custody, the receipt should be retained by the Superintendent of that section until it is returned.

154. Should any record-supplier be found in any but his own section looking for a record without being supplied with a receipt, both he and the clerk who directed him to fetch that particular record will be severely dealt with.

155. Superintendents of sections are required to bring to notice cases in which this order is infringed.

Index Register of Important Rulings, etc., to be Maintained by T. M. Section.

156. T. M. will maintain an index register of important rulings and decisions and interpretations not provided for in the Civil Service Regulations, Civil Account Codes and Office Manuals which are given on office references; those on correspondences are indexed by Record under the Bundle system.

157. It is incumbent on all T. A. D. Superintendents to submit to the Deputy Accountant General through T. M. all references on points which may possibly have been already decided or which on being decided should be indexed by T. M. Other Departments should index their own rulings and submit the indexed papers to T. M. for incorporation after decision.

158. On receipt of such references, the T. M. reference clerk will consult the Index and, if any previous decision on the same point exists, will put it up to his Superintendent who will decide whether the matter is of sufficient importance to be re-opened. If it is, he will submit the reference and old case to the Gazetted Officer, otherwise, he will direct the old decision to be followed.

159. If no previous decision exists, he will submit the reference with his own view to the Deputy Accountant General.

160. All reference papers, which do not appertain to cases indexed by Record, should be filed in T. M. in serial order, the numbers being quoted in the index register for ready reference.

Doubtful Points.

161. As a general rule, except on unimportant matters, verbal orders should be avoided as far as possible. Whenever, therefore, a case arises in which there is any room for doubt, a brief précis should be put up on the prescribed note form [Form No. O. F. 853] and submitted through the Superintendent to the Gazetted Officer concerned, it being remembered that in all important matters, such for instance references as to whether or not the sanction of the Local Government, or Government of India is necessary, the orders of the Accountant General himself should be obtained.

Disputed Rulings.

162. Whenever a ruling of this office is disputed, or the opinion of the office is not concurred in, the case will be briefly noted upon, and submitted, through the Gazetted Officer concerned, to the Accountant General for order.

Marginal Remarks on Office Notes.

163. In drawing up notes on cases, marginal remarks will be made by members of the office establishment, only when it is requisite (1) to draw the attention of the officers to points which have for good reasons not been treated in the body of the notes, and (2) invite reference to papers, etc., in the file, or to passages therein. Such remarks will be made in ink. They must not be made in pencil.

164. Enquiries and instructions between the assistants in a section when such have to be reduced to writing, will be made and issued on separate slips of paper. These slips will not form part of the papers but will be removed before the latter are submitted for orders. Under these orders penciling is strictly interdicted and notes will contain no marginal remarks that are unnecessary for the officers to have placed before them.

Superintendent's Responsibility for Disposal of Papers.

165. The sectional Superintendent is held responsible for the disposal of papers from the time they reach him, until they are recorded. His responsibility does not cease if the case is temporarily made over to another section with a requisition. His duty is to keep the case in view all through and to bring to notice any undue delay in compliance with requisitions.

166. A Superintendent, before returning a letter to Record, to be passed on to another section, must take all action necessary on it in his own section, so that the Superintendent of the last section receiving it, will be justified in assuming

that it has been completely disposed of in the other section, and that it is not necessary to send it back to the section which first received it.

167. This does not mean that each section should issue an independent report or reply to the letter, dealing with its own portion alone; but should pass it on to the next section with all its portion of the material necessary for the final disposal attached; ordinarily, the last section dealing with the letter will issue the consolidated report, or reply. If, in any case, this causes an obviously unfair distribution of work to a section only remotely concerned in the matter, it is in the discretion of Gazetted Officers to direct some other section to dispose of and file it.

Inter-departmental Consultation between Superintendents.

168. When a question is raised in one department, which directly or indirectly affects another, Superintendents should exchange views on the subject before the matter is submitted for final orders of the Gazetted Officer. This interchange of opinion should always, if the matter is an important one, or if the information is required for any letter, statement, etc., be made and replied to in writing, and initialled by the Superintendents concerned.

Urgent Slips.

169. All papers of an urgent character that may be sent by one officer or department to another should have red "urgent" slip attached to it in a conspicuous place. The fact that urgent is written in blue pencil or otherwise on a paper cannot be known, until the latter is examined, and is not, therefore, sufficient to give it precedence over others.

Treatment of Confidential Papers.

170. When letters are received in the office, they are usually opened by the Receiver. On opening a cover, should he find another envelope inside marked "Confidential" and addressed by name to the head of the office, he should be careful not to open it, even if the head of the office is away. The addressee should invariably open the inner cover himself.

171. Confidential papers should not pass through the office in the usual course. Only the head of the office and one or two trustworthy clerks should deal with them. They should pass from hand to hand and should either be delivered personally or be sent in sealed covers.

Confidential papers should be classified as follows:—

(a) Character statement of subordinate officers.

(b) Papers which are confidential only during the pendency of discussion and not after a decision has been arrived at.

172. Similarly, confidential letters and papers should be sent out in double covers, the inner one being addressed by name and sealed and marked "Confidential." The outer one need not be so marked or sealed; but the packet or envelope must invariably be registered and acknowledgment requested from the Post Office when the papers are sent by post.

173. All confidential papers are to be kept by the Superintendent, Budget Department, in his personal custody under lock and key. A register is maintained showing the papers, etc., in his charge.

Chapter III.—General Matters.

Tidiness and Inspection of Office Rooms.

174. The following rules are to be observed by the office :—

- (1) Each clerk is required to tidy up his table every evening before he leaves the office.
- (2) No files or registers may be kept on the floor. They must all be properly arranged on the racks provided for the purpose
- (3) No boxes, stools, or goblets, etc., may be placed under any of the tables.
- (4) Every Saturday, before leaving office, each clerk is required to place his files and registers on his table to admit of the floor under the table being thoroughly cleaned by the office sweepers, and, before commencing work on Monday morning, to replace them on the racks along the walls.
- (5) Sweetmeat leaves, after use, should be thrown into the baskets provided for the purpose in each room, and must not be thrown under the tables or about the floor.
- (6) Washing is absolutely prohibited in any part of the office rooms or verandahs.
- (7) The Superintendent of each section should see that the above rules are duly observed and bring to the notice of the Gazetted Officer in charge any case of repeated infringement, and any case of a clerk being reported more than once will be brought to the notice of the Accountant General. He should thoroughly inspect his department every Saturday before leaving office.

175. The attention of Superintendents is also directed to the following instructions, and they will be held personally responsible for seeing that they are carried out :—

- (a) Voucher files, registers and other records obtained from the record room or from other departments of the office for reference should be returned without any avoidable delay.
- (b) No records should be kept in the office rooms which can be sent to the record rooms under the rules of office procedure.
- (c) Records, which are to be sent annually to the record rooms, should be made over to the Record Department in the months of May and June, *i.e.*, before the rains set in, and the Superintendent of the Record Department should arrange for the annual destruction of old records in the month of April of each year so as to provide space in the record room for the reception of new records to be sent down in May and June.

176. The Chief Superintendent, as Gazetted Officer in charge of the Record Department and of the internal arrangements of the office, will inspect the

general condition of each room once a month (without fixing any particular date), and will report the result of his inspection to the Accountant General.

Spitting.

177. Any one found spitting about the floor, walls or the staircase will be brought to the notice of the Chief Superintendent.

Admission of Strangers in Office.

178. Strangers should not be admitted into the office rooms without the permission of the Superintendent concerned, which should be given only in exceptional cases.

Loitering and Talking in the Corridor.

179. The practice of loitering about and talking in the corridors and verandahs, particularly near the rooms of the Gazetted Officers, is most objectionable, and any one found indulging in this practice without just reason will be punished.

Giving Information to Outsiders.

180. No Superintendent or clerk is permitted to give any information connected with office matters or copies of office papers without the sanction of a Gazetted Officer, nor is he permitted to communicate or correspond with any newspapers on official matters without the sanction of the Accountant General. Attention of all clerks is called to the provisions of the "Official Secrets Act."

Assistance to Pre-audit and Pension Audit Departments during Presidency Payment Days.

181. The following table shews the number of men to be contributed by the sections named on the last and first four working days of each month, to the Presidency and Pension Audit sections to assist in writing cheques and pension audit.

Sections.	Last day.	First	Second.	Third.	Fourth	Total contribution of each section.
T. A.	1	...	1	...	...	2
T. B.	1	1	...	...	...	2
T. C.	1	1	...	...	...	2
T. M. C.	2	...	...	...	...	2
Book . . . . .	...	...	...	...	1	1
Compilation	1	1	...	...	...	2
Resource	1	1	...	...	...	2
Budget . . . . .	...	2	...	...	...	2
Deposit . . . . .	...	...	2	2	...	4
Account Current	1	1	...	...	...	2
Local Fund	1	1	...	...	...	2
TOTAL	9	8	3	2	1	23

The men deputed to work in the Pension Audit section should attend that section punctually at 10-30 A.M. or earlier if ordered to do so.

182. The same men should be sent as far as possible every month. In the case of absences, arrangements should be made to send substitutes in their places. Should any of the men apply for privilege leave, which extends to more than one day of the period during which he has to work in P. A. D., the consent of the Superintendent, P. A. D., should be taken before recommending his leave. The removal of an apprentice from any section is not a reason for discontinuing to send a man at the prescribed period, as apprentices are not considered part of the permanent staff.

Discontinuance of Established Procedure.

183. Any returns, etc., which have been prescribed by a former Accountant General or officer in charge of a department, must not be discontinued without express orders of the Accountant General obtained in writing. No Superintendent has authority to discontinue or alter any office procedure prescribed by a previous Accountant General or officer in charge without express orders issued by the Accountant General.

Disregard of Rules or Instructions.

184. When an officer persistently disregards rules or instructions, special steps should be taken to bring the matter to the notice of the superior authorities.

Dating Initials.

185. Whenever it is necessary for any one to initial any document or register, the initials must invariably be dated.

186. This order, however, does not refer to the initialling required by Art. 730, Civil Account Code, or to the initialling of cheque counterfoils, where the date would be required on only the first and last counterfoils, or to similar cases.

187. Gazetted Officers may at all times use their discretion as to when it is necessary to date their initials; but should be careful to see that the order is strictly observed by their subordinates.

Query Books.

188. These books in Form No. O. F. 890 are obtainable from the Record Department and are to be used between sections for important queries, and for reminders, calls, etc., in the office, to which it is possible to obtain a ready answer. The books are not intended to entirely supersede the use of office notes or slips, which may be continued where necessary, *e g*, in cases likely to involve correspondence or explanation.

Sectional Order Books.

189. There are separate Order Books for each branch of the office as noted in the margin. All orders affecting the procedure of these branches will be entered in the Order Book of the department concerned, and they will also be introduced, when necessary, in the usual condensed form into the Manuals relating to each department as corrections.

1. T. A. D.
2. G. A. and P. A. D.
3. Pension.
4. Book and Compilation.
5. Budget and Resource.
6. L. F. and A. C.
7. Record.

Office Order Books.

190. There are two Order Books, one for recording orders relating to office arrangements and the other for orders of a temporary character relating to office procedure, but not of sufficient importance to be entered in the Office Procedure Manual. The former remains in custody of the Superintendent, Book Department, who is responsible for circulating it amongst all Gazetted Officers and sections concerned and the latter in the custody of the Superintendent, Record.

Orders Relating to Office Procedure.

191. When a new order relating to office procedure is issued, it should be entered in the book kept by the Superintendent, Record Department, and copies of the order should be made by the Record Department and distributed to all the sections, the copies being sent with the Order Book in which the Superintendents of the sections acknowledge receipt by initialling the Order Book. The copies of the orders given to the sections should be kept in a separate file with an index to it.

Returns Due from the Office.

192. Every Superintendent will keep a table, in the form given below, showing all returns due from his section with the dates fixed for their despatch. In this table the returns should be stated in order according as they are monthly, quarterly, half-yearly or annual returns:—

- | | |
|---------------------|----------------------------|
| 1. Name of returns. | 4. Reference to authority. |
| 2. To whom due. | 5. Date of despatch. |
| 3. Due date. | |

(With 12 small columns for the twelve months.)

193. The Superintendent should examine the table daily and will be held personally responsible for any delays. He should submit the table for the inspection of his Gazetted Officer on the first working day of each month and must keep it corrected with reference to orders prescribing the submission of new returns or cancelling returns already submitted.

194. Under the above arrangements, the due dates for returns will not be lost sight of, and Superintendents should not only see that the returns are prepared, but should also have them prepared in time to permit of their despatch by the due dates.

195. A manuscript general diary of returns due from the whole office will be kept up by the Record Department, and submitted, for inspection of the Accountant General, on Mondays. As each return is despatched by the Record Department, the Superintendent of that section should enter the date of its despatch against it in the copy kept by him, which should be sent to his Gazetted Officer every Monday morning. If any return is due and has not been received, the Superintendent, Record, should at once call for it, from the section concerned, and, if not furnished, should report the fact to the Accountant General through Chief Superintendent with the Superintendent's explanation for its not being ready. This diary should be corrected annually.

Examination of Registers.

196. Registers will be frequently and carefully examined by Superintendents, and not only upon the occasions, on which they have to be submitted to the officer in charge.

- (i) An appendix is added to the Manual of each section shewing all the registers maintained and the dates upon which they

should be submitted to the Superintendent and officer in charge, respectively, for inspection, the registers for the officer's inspection being sent to him monthly, quarterly or half-yearly according to their relative importance.

- (ii) In the opening page of each register, a certificate in form No. O. F. 863 should be pasted and written up according to the dates prescribed in the appendix. In registers, the postings in which depend on the receipt and audit of monthly accounts, the certificate will usually record the latest month's accounts received and audited. Other registers will ordinarily be posted to date of examination and the certificate of examination will be completed accordingly.
- (iii) The above rule does not apply to audit registers which frequently come before the officer, or to registers which he sees daily or weekly; but it applies to all other registers.
- (iv) After examination of registers by Superintendents (monthly or otherwise) as prescribed in the appendix, a monthly report in Form No. O. F. 464 should be sent on to the officer with any registers he has to see. After being seen by the officer the reports will be filed in the section.
- (v) The calendar of returns of each section should show this "examination of registers" as a duty to be performed by Superintendents monthly.

Treasury Irregularities.

197. Each department that has anything to do with the audit of Treasury vouchers or accounts, will maintain a register in the same form as used in the Treasury Account Department and note the irregularities on the part of the Treasury Officers noticed by them in the course of audit. This register should be written up monthly at the time of audit, and at the close of the year (*i.e., by the 25th of April*) should be sent to the T. M. section for incorporation in the annual report submitted to the Local Government and the Comptroller General under Art. 1003 of the Civil Account Code.

Care should be taken that when a point, which has once been recorded in the register, is satisfactorily explained by the Treasury Officer, it is expunged under the initials of the Superintendent immediately the explanation is accepted, the correspondence with reference to which the item is expunged being noted neatly against the cancelled entry.

Office Manual.

198. Superintendents are responsible for seeing that the procedure followed in their departments is that prescribed in this Manual and no departure therefrom should be allowed without special orders. They are, however, invited to suggest necessary changes for the Accountant General's approval.

References to Codes and Manuals.

199. No references to Volume II of the Civil Account Code should be made in the course of correspondence with officers, who are not supplied with that volume. The same rule applies to any other Manual, Code or Regulations which is not of general application and of which it is doubtful whether the addressee has been provided with a copy. In letters to officers on leave, who presumably have no Codes or Manuals with them to refer to, copies or extracts

should invariably be given of any Articles cited. These extracts may be copied in the margin of the letter or in a separate sheet.

Distribution of Regulations, Codes and Manuals.

200. Copies of the Civil Service Regulations, Civil Account Codes and Manuals, will be distributed in the office subject to the following rules :—

1. Each clerk and apprentice to whom a copy is allowed, or who has the custody of a copy, will be responsible for keeping it in good condition and duly corrected to date. It will be the duty of each Superintendent to see by personal inspection that the correction lists are duly pasted in the copies received by the clerks in his section.
2. Gazetted Officers, Superintendents and all Clerks, except copyists, will be supplied with one copy of each publication, which will be personal to them. Gazetted Officers may take their copies with them on transfer to another office in accordance with Art. 1702 (4) of the Civil Account Code ; a copy of Volume II of the Code should also be given to each man in T. A. D., P. A. D., G. A. D. and to such of other Department, who may be recommended by their Superintendents with the approval of their Gazetted Officer ; the copies should be personal so that each recipient will be held responsible for it.
3. The copies allowed to clerks must be given up to their Superintendents on the eve of resignation, retirement, or long leave, who should return them to Record.
4. The senior clerk or auditor in each group will be responsible for the custody of the copy allotted to his group and the Examiner will see to the insertion of all addenda and corrigenda by the auditors of the groups in turn.

Correction of Codes.

201. Each Superintendent is required to see and report monthly to the Gazetted Officer in charge, that all the Codes and Manuals in his section are kept up to date by corrections being pasted in or noted at the right places. Short additions or alterations and cancellations are to be recorded in red ink on the margin of the Code or the Regulations with a note of the list in which the correction is made. Large alterations and new matter should be pasted in and a red ink *carat* or other mark made on the original order calling attention to the correction. It is unnecessary to insert the instructions, but the number of the correcting list must always be noted. The Superintendent should also take a census of the number of Codes, Manuals, etc., in his section once in every three months and report if any are missing. Codes, Manuals, etc., of the following Gazetted Officers should be kept corrected by the sections mentioned against each :—

A. G.	.	.	.	.	.	.	Book.
D. A. G.	.	.	.	.	.	.	T. M.
A. A. G., G. A. D.	.	.	.	.	.	.	G. A. D.
Ditto Pn. A.	.	.	.	.	.	.	Pn. A.
C. Supdt.	.	.	.	.	.	.	Rec.

Distribution of Code Corrections, etc.

202. A sufficient number of copies of code corrections, circulars, etc., will be issued direct to District Officers of the different departments for distribution among their subordinates when required.

Statement of T. M.-T. A. D. Circulars and Corrections to T. A. D. and Bengal Treasury Manuals shewing how many to be printed.

To whom.	For Despatcher	For office distribution	Reserve Stock.	Total to be printed	REMARKS
To all Collectors, Deputy Commissioners and Sub-Divisional Officers	130	100	100	400	
31 Magistrates inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	161			400	
29 Superintendents of Jails inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	160			400	
5 Superintendents of Central Jails inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	135			400	
33 District Superintendents of Police inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	163			400	
40 Zilla Schools inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	170			400	
3 District School Committee inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	133			400	
34 Civil Surgeons inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	164			400	
32 Registrars inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	162			400	
51 District Judges and Sub-Judges inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	151			400	
94 Munsiffs inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	224			500	
31 Chairmen, District Boards, inclusive of Collectors, Deputy Commissioners and Sub-Divisional Officers	161			400	
2 Opium Agents and 66 Sub-Deputy Opium Agents and Assistants	200			400	
All Heads of Departments	600	100	500	1,500	
T. A. D. Manual	20	140	140	300	
Bengal Treasury Manual	1,200	150	630	2,000	

Printing.

203. It should be remembered that the Press is competent to make special extra charges for (a) imperfect manuscript, (b) author's corrections, that is corrections in proof, (c) matter kept standing in type after the lapse of a month and (d) urgent work. With the object of avoiding charges (a) and (b) all manuscript sent to press should be well considered, so that the author's corrections, if any, may be few. The manuscript should also be in clear legible writing, be properly paged and complete with necessary instructions for the guidance of the printer. As regards (c) proofs should not be delayed beyond three days without an explanation by the Superintendent of the section or department concerned as to why the time should be extended in any particular case and as regards (d) only work really urgent should be marked as such and in the written authority of a Gazetted Officer,

Press Requisition.

204. Matters sent to Press should always be sent with a requisition slip (Form No. O. F. 436). If no proof is required, orders as to the number of copies to be printed and binding instructions, etc., if any, should be stated on the requisition, but if a proof is first wanted, the order to print finally or to submit revised proofs should be recorded on the proof itself and not in a fresh requisition. Instructions as to binding, etc., may, however, be given in the original requisition at the time of calling for a first proof or on the last proof. The following rules must be observed when sending matters to Press:—

- (1) Only when a large number is required the Record Department must be consulted in regard to the number of copies required to be kept by them for general use before final print order is given.
- (2) The copy should, as far as possible, be complete in every respect in order to keep down author's corrections.

Printed Forms.

205. The forms in general use in the office and those of the T. A. D. will be kept in the Record Department, in which a register will be maintained, shewing their receipts and issues. This register is balanced from time to time, and the Superintendent sees that the forms have been used economically, and that there has not been any waste.

206. When the stock of any kind of form is about to be exhausted, the Superintendent, Record, should satisfy himself that the forms have been economically used, that the number to be printed is sufficient to last at least for a year, and if the form requires revision, he should report on these points before passing the order for a fresh supply for the approval of the Chief Superintendent.

207. A new or a revised form should never be introduced until the stock of the old form is exhausted. If, in any case, it is absolutely necessary to introduce a new or a revised form, while there is yet a large stock of the old form, the special sanction of the Accountant General should be taken before the new form is printed. All new forms should invariably be first sent to the Superintendent, Record, to either assign a number to the new form or to check the number already given with the number it bears on the latest list of printed forms. Every endeavour should, however, be made to utilize the forms in stock, and only in exceptional circumstances can they be superseded.

208. Obsolete forms instead of being destroyed or consigned to the waste paper room will be issued, as far as practicable, for rough use in substitution for Serampur paper.

209. A printed list of the forms in use in the office is maintained by the Record Department, and the number which each form bears on the list is printed on the upper left-hand corner of the form. No new form should be printed without being first approved by the Accountant General, and no alteration should be made in any form in use without his approval. The Superintendents are required to see that before any new form is printed, a number is given to it by the Record Department, and also that a copy, as revised or printed, is sent to be kept in the file of sample forms.

210. The files of standard forms will be kept by the Record Department under the supervision of the Chief Superintendent, and whenever a new form is to be printed, he will assign a number to it.

211. In order to prevent waste of printed forms, each section of the office receiving printed forms should keep a register in form No. 854 (same as in the Board's letter dated 20th December 1893), in which should be entered under the initials of the Superintendent the number of printed forms received and the number issued for use in such details as are provided in the form of the Register. The Register should be separate for each kind of form, and should be added and balanced from time to time. The Superintendents should refer to these Registers periodically and see that the forms have been used economically, and that there has not been any waste.

212. Forms in general use will be issued by Record on indents received fortnightly from sections, *i.e.*, on the 9th and 10th and on the 24th and 25th of each month. Superintendents should see that the indents are sufficient to meet their requirements for the period. Should, however, the consumption in any particular fortnight be exceptionally high and the supply run short, the Record Department will issue the forms on an indent supported by a certificate from the Superintendent concerned, to the effect that the forms have been exhausted owing to unusually heavy consumption during the fortnight, and are urgently required.

213. When the stock of any kind of form is about to be exhausted, the Superintendent of the section should indent on the Record Department for a fresh supply if the form in question is kept in that department; otherwise, he should have a fresh supply printed by the Press on a requisition signed by his Gazetted Officer. Before passing the press order, the Gazetted Officer will see that the form has been economically used, and that the number to be printed is sufficient to last at least for a year.

214. The printing of the forms of the District Classified, Bank and Presidency Abstracts is regulated by T. M. When a fresh stock is needed, not more than two years' supply should be ordered.

215. An estimate of forms to be bound with the District Classified Abstracts and Audit Registers of T. A. D. and other registers in general use throughout the office should be prepared by Record in January of each year. Sample copies of the forms intended for T. A. D. will then be submitted to S. S. for revision, who should return them within three days of receipt. The forms will then be printed and distributed and the District Classified Abstracts and Audit Registers will be arranged by T. A. D. and sent through Record to Press by the beginning of March so as to be in good time for the opening of the financial year.

Stationery.

216. Stationery will be kept under lock and key by the Stationery-keeper who will issue the articles as they are required for distribution. A stock register which also serves as an issue register is kept, shewing the opening balance, the quantity received from the Superintendent of Stationery and the quantity issued to each department. The keys of the stationery almirah will be made over to the Chief Superintendent every evening for safe custody.

217. Issues are made to each section only once in a month on the following dates and between the hours of 12 noon and 2 P.M. Requisitions must be in the

prescribed printed form and passed by the Superintendent of the section indenting for the articles :—

<i>Department.</i>	<i>Dates.</i>
Treasury Account	4th
Local Fund, Account Current and Record	12th
Budget, Resource, Book and Compilation	18th
Gazetted Audit, Pre-audit and Pension	28th

The following is the scale of stationery allowed to each clerk. Superintendents should, however, see that no more than what is absolutely required for use is included in the requisition :—

Monthly Scale of Stationery Allowed.

Article.	Gazetted Officers.	Superintendents and Assistant Superintendents.	Clerks.	Copyists.	Apprentices.*	Reference Clerks and Despatchers.
Foolscap paper (English)	According to requirements.	...	...	According to requirements.	...	...
Serampore paper	Ditto .	4	2	2	1	1
Blotting paper	1 to 2	1 to 2	1	1	$\frac{1}{2}$	1
Goose quills	5 to 10	...	...	...	...	...
or						
Nibs	4 to 8	6	4	7	2	5
or						
Magnum-bonnams	2	2	2	2	1	2
Nib holders (a)	1	...	...	...	...	...
Blue and Red lead pencils (b)	1	...	...	...	...	...
Black lead ditto (c)	1	1	1	1	1	1
Pins	According to requirements.	40	20	20	10	10 (d)
Tape (e)	Ditto .	1	...	...	...	$\frac{1}{2}$ (d)
Silk thread (e)	Ditto .	...	...	...	...	...
Needles (f)	Ditto .	1	...	...	...	...

* Apprentices can only get two nibs, two sheets of Serampur paper and half a sheet of blotting paper but when acting for absentees may get the scale admissible for a permanent clerk if none is drawn for the absentee. The Record-Supplier, Record Department, who has to some extent clerical duties to perform with regard to the keeping of the stock and account of forms will get the stationery allowance of an apprentice.

(a) One to each section every month.

(b) One every four months.

(c) One every three months. In the case of copyists, indexers and despatchers and apprentices, 1 every six months.

(d) For Reference Clerks only.

(e) Tape and silk thread will be issued to those assistants only who are certified by the Superintendent to actually require them.

(f) One to each section every three months.

N.B.—In the case of the Durga Puja and Christmas vacations the allowance of stationery will be reduced proportionately, but not less than one fourth of the maximum.

218. Foolscap paper, for any special work, may be indented for by the Superintendents according to requirements.

219. Skeleton files and articles required for binding registers, etc., will be issued on the requisition of Superintendents.

220. Mill-boards taken from the covers of old records should be used as much as possible for binding purposes.

221. Such articles as ink-stands, ink-pots, knives, candles, twine, mill-boards, note books, etc., will be issued only when sanctioned by a Gazetted Officer.

222. An assistant, newly admitted into the office on the retirement of another or acting for one on leave, should use the articles left by the latter.

223. Every indent will be checked according to the fixed scale, and the quantities received will be posted into the stock register under the initials of the Superintendent, who should exercise a careful check over the issue of stationery.

224. The postings in the stock register will be checked by the Superintendent every week with the original requisitions and closed and balanced on the last day of each month and initialled by him. He will verify the balance in stock at the end of each quarter. On the 1st September each year, the balances should also be verified, and if there be any difference between the balance in stock and that shewn in the book, it should be reported to the Accountant General for orders.

225. On the 15th of September the preparation of the annual indent must be undertaken and completed and submitted to the Accountant General by the 25th *idem*, so as to be copied and sent to the Controller of Stationery by the 1st October.

Supply of Skeleton Files.

226. On the 21st of each month Record will keep a sufficient supply of skeleton files near the Lift upstairs for the T. A. D. and Deposit Sections to draw their requirements from.

Binding books.

227. Full binding with leather is prohibited. Only the backs and corners of books should be bound with leather and marble paper substituted for cloth binding, whenever possible.

228. The binding of the following class of books, *viz.*, establishment, salary, travelling allowance and contingent audit registers and classified abstract, is done by the Government of India Printing Press. The Head Duftry is entrusted with the binding of the undermentioned books. Only in case of emergency will the binding of books other than those enumerated below be given to the Head Duftry. The rates allowed him for the various kinds of books are noted against each.

229. Record will annually undertake the binding of only the abstracts, audit registers, etc., of the Treasury Account Department; other sections must make their own arrangements direct with the Press or office duftry.

230. Directly an order for binding is passed, the Superintendent concerned should send it to Record Superintendent with an intimation when the book will be available which should be fixed for the eve of a long vacation, such as Easter, Pujas or X'mas. The Superintendent, Record, will then see that the books are collected and sent to the Government Bindery with instructions to return them duly bound on the opening day after the above vacations. Books urgently

required will be sent by the sections concerned direct to the Government Bindery.

Description of book.	Rate per volume.	Description of binding.
	<i>Rs a. p.</i>	
1. Ledger	} 1 2 0	Leather backs and corners,
2. Detailed Book		
3. Inward Diary Registers		
4. Pension Audit Register	} 0 10 0	Ditto ditto; but with plain
5. Outward Diary Registers		
6. General Abstract	0 14 0	Leather backs and corners,
		marble paper covers, gold lettering and plain binding.

Office Contingencies.

231. The office is allowed a permanent advance of Rs150, which remain with the Chief Superintendent.

232. The contingent register is kept by a clerk of the Account Current Section to whom the Chief Superintendent makes over a sub-imprest of Rs20 to meet the petty expenses of the office. When a payment of a larger amount has to be made, it is usually made direct by the Chief Superintendent, the transaction being recorded at once in the contingent register.

233. The clerk renders an account to the Chief Superintendent of the sub-imprest in his hands, as soon as it runs short making over the balance in hand together with any vouchers for payments made out of it.

234. It is the duty of the clerk and of the Chief Superintendent to watch the progress of expenditure, and to draw a fully vouched bill in recoupment of the advance, as soon as it is running out. A similar bill is drawn on the last day of each month, in accordance with Art. 83 of the Civil Account Code, if any payments have been made since the last drawal. The bill and sub-vouchers, together with the contingent register, are submitted to the Accountant General for signature, and destruction of the sub-vouchers below Rs10 each.

235. A statement in Code Form No. 203 as prescribed in Art. 1699, Civil Account Code, should be submitted to the Comptroller General on the 3rd of each of the last six months, commencing from October to March of each year, shewing the progressive expenditure from April to the end of the last preceding month. Thus the statement sent on the 3rd October will be for the expenditure from 1st April to 30th September, that on the 3rd November, from 1st April to 31st October, and so on.

236. In the column of remark should be recorded any special circumstances which render an excess or saving in the year's actuals probable, as compared with the actuals of the past year or the budget of the current year.

237. All indents for purchase or repair of office furniture or for any articles required for office use should be sent to the Chief Superintendent for compliance

through the Gazetted Officer of the Department indenting for the articles, and the Chief Superintendent will arrange for the supply of the articles required.

238. Annually in March the Contingent Clerk will collect all broken and useless articles of furniture, such as chairs, stools, etc., and make them over to the Superintendent, Record, who will dispose of them by public auction under the supervision of the Chief Superintendent.

239. As the contingent expenditure of this office advances generally very rapidly, and as the outlay on telegrams is usually very high, a closer check over it should be exercised by all Gazetted Officers by seeing that when a telegram is being sent by them it is really necessary, and that it goes by the lowest class, *i.e.*, as a "deferred" message, unless the matter is very urgent and a reply is required and can be received the same day, in which case it may go by a higher class.

240. Unless very satisfactory explanations are given for the loss of keys, the Chief Superintendent will not provide new ones, but will recover their cost as a fine from the parties indenting for them. The cost of chairs, etc. broken by careless usage will similarly be recovered from the persons responsible.

Library.

241. The library is in charge of the Stationery-keeper and Case Clerk of the Record Department. A list of the books at present in the Library will be found in Appendix A of this Manual. A detailed catalogue in manuscript is kept by the Librarian.

242. The catalogue is so arranged that books of the same class for different years are entered together, a separate page of the catalogue being assigned for each class and an index of classes inserted at the commencement. Each book bears two numbers, the upper one in Roman numerals, indicating the class, and the lower in the Arabic indicating the particular volume of the class. Books which are not received periodically are classed under the head "Miscellaneous."

243. The Superintendent of the Record Department is responsible for seeing that the catalogue is kept up to date. He should see that the books made over to the Librarian are entered in the catalogue in the proper place and initial the register of books received in token of this having been done.

244. Books will be issued on the requisition (in writing) of a Gazetted Officer or Superintendent. The Librarian will record all issues in a "Register of issues" and keep the requisitions as vouchers for the books delivered, returning them when the books are handed back to him. The Superintendent, Record Department, will examine this register once a week and see that the receipts are produced for all books which have not been returned, and also that no books have been retained for more than ten days by any one. If any are outstanding for more than a fortnight, he will report the fact in writing to the Chief Superintendent and take immediate steps to recover them.

245. The Librarian will paste in the correction slips that may be received to the books in the Library.

246. The Library should be examined by the Chief Superintendent occasionally.

247. The stock of books will be examined by the Record Superintendent in the last week of September and March, and a list of the missing volumes submitted to the officer in charge for orders.

Rules to be Observed in Cases of an Outbreak of Fire.

248. (1) None but safety matches to be allowed in any part of the building.
- (2) Matches must not be thrown on the floor after use.
- (3) Temporary lights must not be obtained by means of paper.
- (4) All greasy rags, waste, etc., should be carefully collected and deposited, and not thrown away and allowed to lie in heaps, as they are liable to spontaneous ignition.
- (5) Oil lamps should be trimmed and filled by the day.
- (6) Oil lamps should not be extinguished by blowing down the chimney, but having turned the light quite low blow across the top of the chimney.
- (7) Should an oil lamp break or be upset, and the oil catch fire, the fire should not be extinguished with water but by the use of earth, sand or damp cloths.
- (8) Should any fixture impede the extinction of fire, it should be immediately broken or cut away. On an outbreak of fire, alarm should at once be given and notice sent to the nearest police station and to the fire brigade. Pending the arrival of the brigade, every endeavour should be made to confine the fire. All doors, windows and other openings should be closed, and beginning as near the seat of fire as possible, the contents of the building should be removed, commencing with the more inflammable materials. It should be seen that the water strikes the seat of the fire directly. The fire should be attacked from the inside of the premises, if possible. The water should also be aimed at the highest point of the fire.

APPENDIX A.

List of Books in the Office Library.

Serial No.	Names of Books.	REMARKS.
1	Regulations of the East India Company.	
2	" Government of India.	
3	Acts (India).	
4	" (Bengal).	
5	Annals of Indian Administration.	
6	Administration Reports, India.	
7	" " Bengal.	
8	" " Land Revenue, Lower Provinces.	
9	" " Salt Department.	
10	" " Stamp " "	
11	" " Customs " "	
12	" " Registration " "	
13	" " of the States under Government, Lower Provinces.	
14	Appropriation Report, India	For last 5 years.
15	" " Assam	} For last year.
16	" " United Provinces	
17	" " Burma	
18	" " Comptroller, India Treasuries	
19	" " Madras	
20	" " Bombay	
21	" " Punjab	} Complete set.
22	" " Central Provinces	
23	" " Bengal	
24	Bengal Civil Fund Rules, etc.	
25	Circulars, Army	} For latest Edition.
26	Circulars, Civil Account Offices, other Provinces	
27	Circulars, Accountant General, Bengal	Complete set.
28	Civil List (Quarterly), Bengal	"
29	" " Assam	} Latest Edition.
30	" " Bombay	
31	" " Burma	
32	" " Central Provinces	
33	" " Madras	
34	" " United Provinces	
35	" " Punjab	
36	Classified List, Public Works Department, (Bengal)	
37	" " " (Local Works)	
38	" " " (India)	
39	List of Civil and Marine Officers.	
40	Army List, India	For last 4 quarters.
41	Village Directory of Bengal	} Latest Edition.
42	Thacker's Indian Directory	
43	Decentralization Papers.	
44	Decimal Key (Dunham).	

Serial No.	Names of Books.	REMARKS.
45	Codes, Bengal Famine	} Latest Edition.
46	" " Police	
47	" " Jail	
48	" of the Lower Provinces (Bengal)	
49	" Word of State Telegram	
50	" Military Account	} Complete set.
51	" Civil Account	
52	" Financial	
53	" Leave	
54	" Acting Allowance	
55	" Travelling Allowance	} Latest Edition.
56	" Office Procedure of the Department of Finance and Commerce.	
57	" Public Works Department	} Complete set.
58	Civil Estimates	
59	Statistics, compiled from the Finance and Revenue Accounts of the Government of India. From 1862—70 to 31st March 1901.	
60	Finance and Revenue Accounts, Government of India.	
61	Financial Statement, India,	
62	" Bengal.	
63	List of Enrolled Officers, Financial Department	} Complete set.
64	History of Frauds in British Burma	
65	" Madras.	
66	" Central Provinces.	
67	Gradation List of Officers in the Bengal Police	} Latest Edition.
68	Telegraph Guide	
69	Hand-book of Central Printing Office.	
70	" Rules relating to pay, etc., of officers in Civil Employ in the Lower Provinces (I. C. Bose, M.A.)	
71	" Fire Brigade.	
72	" Leave and Allowances (Tulloch)	
73	History of Services of Gazetted Officers serving under the Home Department.	} Latest Edition.
74	" " " serving under Financial Department.	
75	" " " serving under Postal Department.	
76	" " " serving under the Government of Bengal.	} Complete set.
77	" " " other Provinces.	
78	Instructions for the Payment of British Troops	} Latest Edition.
79	" Native Troops	
80	Manual (Board of Revenue) Cess	
81	" " Certificate	
82	" " Excise	
83	" " Income Tax	
84	" " Land Acquisition	
85	" " Land Revenue	
86	" " Land Registration	
87	" " Opium (Benares)	
88	" " " (Behar)	
89	" " Partition	
90	" " Record	
91	" " Revenue Officers	
92	" " Salt	

Serial No.	Names of Books.	REMARKS.
93	Manual (Board of Revenue) Stamp	} Latest Edition.
94	" " Survey and Settlement	
95	" " Stationery	
96	" " Wards Estate	
97	" " Waste Land	
98	" " Registration	} Complete set.
99	" " Tawzi	
100	" Civil Account Offices, other Provinces	
101	" of Accountant General, Bengal	} Complete set.
102	" of Rules relating to Pay and Allowance (I. C. Bose, M.A.)	
103	Memorandum on the Financial position of India.	
104	" on the Local Taxation of Bengal.	
105	Standing Orders, Accountant General, Bengal	Complete set.
106	" Civil Account Offices, other Provinces	} Latest Edition.
107	" Comptroller, Post Offices	
108	Papers relating to revision of Civil salaries.	
109	Army Regulations (British Troops)	} Latest Edition.
110	" (Native ")	
111	Marine Regulations, Vols. I and II	
112	Reports of the Commission of enquiry into Indian Accounts	
113	" of operation of Survey Department.	
114	" of the Finance Committee, Vols. I and II.	
115	" of the Labour Emigration into Assam, 1878.	
116	" of the Public Service Commission, 1886-87.	
117	" of the Select Committee on Official Salaries.	
118	" on the Revision of Salaries, Ministerial Officers (1867).	
119	" on the Census of Bengal, 1881.	
120	" on the Cultivation of, and Trade in, Gunja in Bengal.	
121	" on the Government Paper Currency, Vols. I and II.	
122	" of Bengal and India, 1893.	
123	" of the Director of the Department of Land Records on Settlements.	
124	" of the Director of Public Instruction.	
125	" on the Bengal Civil Fund.	
126	" on the operation of Land Records and Agriculture.	
127	" on the External Trade in Bengal.	
128	" on the Municipal Taxation and Expenditure.	
129	" on the Rail-borne Traffic of Bengal.	
130	Resolutions of the Municipalities in Bengal.	
131	" of the District Board in Bengal.	
132	Returns, E. I. Finance and Revenue Accounts.	
133	Rules, Bye-laws, etc., relating to the Port of Calcutta.	
134	" " " Chittagong.	
135	Rules for the guidance of Sub-Treasury Officers in Bengal.	} Complete set.
136	Rules for the observance of Judicial, Ministerial and other Civil Officers in Bengal.	
137	Rules for the management and control of Local Funds.	
138	Rules of the Bengal Civil Fund.	
139	Selection of papers from the Records of the East India House.	See No. 24.
140	Statement exhibiting the Moral and Material progress and condition of India, 1882-83.	
141	Statement of the Contemporary officer employed under the Government.	

Serial No.	Names of Books.	REMARKS.
142	Statistical abstract relating to British India, 1874-75 to 1900-01.	
143	A Statistical Account of Bengal by Districts (Hunter).	
144	Assay Tables of Indian and other Coins.	
145	Table of Coins, Weights and Measures of British India.	
146	Treaties, Engagements and Sunuds relating to India and neighbouring countries (C. U. Aitchison, B. C.)	
147	Internal Revenue Laws.	
148	Report on Touzi Procedure system of payments and accounts of Land Revenue and Cesses in Bengal by Mr. Macpherson, 1892.	
149	Report on salaries commission appointed by Government of Bengal, 1885-86.	
150	Report and valuation of Bengal Civil Fund, 30th April 1863.	
151	Second ditto ditto 1863 to 1865.	
152	Inspection Report of Office, Accountant General, Bengal, 1883.	
153	Report on Civil and Military Accounts, 1864.	
154	" the Census of Calcutta, 1866 and 1891.	
155	" River-borne traffic in Bengal, 1894-95 to 1898-99.	
156	" Indian Museum, 1868-69 to 1898-99.	
157	" Administration of Wards Estates, 1896-97, 1897-98 and 1899-1900.	
158	" Administration of Excise, 1890-91 and 1892-93.	
159	" " Opium, 1893-94.	
160	Orders regulating sanction of salaries and establishment, 1888.	
161	Pook of Departmental Orders, Accountant General, Bengal, 1877 to 1895-96.	
162	Orders of Government of India by I. C. Bose, 1892.	
163	Standing Orders (Board of Revenue).	
164	Papers of Government of India, Finance and Commerce Department, relating to changes in the Indian Currency system, 1893.	
165	Notes on Civil Fund, 1876.	
166	Paper relating to Bengal Civil Fund, 1876.	
167	Papers relating to the methods of selection for gazetted appointments in Financial Department of Government of India.	
168	Rules for the Lungleh Sub-Treasury in South Lushai Hills, Chittagong, 1892.	
169	Rules, General, High Court, Appellate Side, Civil, 1891.	
170	" " Criminal, 1891.	
171	Rules for Departmental Examination, 1895.	
172	Circulars (Consolidated), Comptroller General's.	
173	Circular Orders (Board of Revenue).	
174	Circulars, Controller, Military Accounts, E. C., 1898-1900.	
175	" " W. C., 1898-1900.	
176	Circulars, Board of Revenue.	
177	History of India by Wheeler, Vol. IV, Part I.	
178	" Frauds, Lower Provinces 1882.	
179	" North-Western Provinces and Oudh, 1880.	
180	Orm's History of Hindustan, Vol. II, 1861.	
181	Codes, Bengal, Vols. I (1889) and II (1890).	

Serial No.	Names of Books.	REMARKS.
182	Selection of Records of Government of Bengal, Vols. I to XIV.	
183	Analytical comparison of accounts of Government of India from 1878-79 to 1886-87 and from 1878-79 to 1883-84.	
184	Resolution on New Provincial Contract, 1887.	
185	Acts unrepealed, application to the Financial Department, 1876.	
186	Secretary of State on Bengal Civil Fund by J. Westland, 1883.	
187	Statement of Sea-borne Trade in Bengal, Vols. I and II, 1896-97, 1898-99 and 1899-1900.	
188	Explanation of increase and decrease in Revenue and Charges of British India, 1856-57, 1869-70, and 1870-71.	
189	Speeches by George Yule, 1890.	
190	Appendix to the manufacture and sale and tax upon salt in British India by Plowden, 1856.	
191	Ditto ditto Bengal.	
192	Ditto ditto Bombay and Madras, 1856.	
193	Famine in Orissa, 1866, Vols. I and II.	
194	Collection of Statutes.	
195	Ledger and Journal, Government of India, from 1880-81 to 1898-99.	
196	Classification and uses of finger prints, 1900 (by E. R. Henry, C.S.I.) XX (29th January 1901).	
197	Supplement to Civil Service Regulations, Madras.	
198	" " " Punjab.	
199	" " " Burma.	
200	" " " Central Provinces.	
201	Rules and Orders of Bengal Education Department, 1897.	
202	East India Home Account Blue Book.	
203	District Officer's Handy Reference book (to June 1900).	
204	Registers of Building borne on the books of the Public Works Department revised up to 1900, Vols., I, II and III.	
205	Journal of the Queen Victoria Indian Memorial Fund, No. 1, April 1901.	
206	Government Circulars and Orders, Vols. I and II, 1902.	
207	Rules and Regulations relating to the Examination of Candidates for Pleaderships and Mukhtearships.	
<i>Maps.</i>		
1	Maps of Backerganj, Bankura, Balasore, Bhagalpur, Dacca, Darbhanga, Gaya, Hazaribagh, Jalpaiguri, Jessore, Khulna, Lohardaga, Monghyr, Midnapur, Murshidabad, Muzaffarpur, Nadia, Noakhali, Pubna, Patna, Purnea, Rajshahi, Singbhum, Manbhum and Tippera.	
2	Map of India.	
3	Maps of Bengal, Behar and Orissa.	

APPENDIX B.

Letters on the following subject should be addressed to the Chief Secretary to the Government of Bengal:—

JUDICIAL.

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| <ol style="list-style-type: none"> 1. Civil Courts and Establishments. 2. Criminal Courts and Establishments. 3. Legal business of Government. 4. Appeals and petitions against judicial orders and sentences. 5. Extradition. 6. Criminal Tribes. 7. Criminal Lunatics. 8. Riots and Disturbances. 9. Vagrants and Vagrancy Returns. 10. Benches of Honorary Magistrates. 11. Presidency Magistrates. 12. Pleaders and Mooktears. 13. Registration of Mahomedan Marriages and Divorces: appointments of Marriage Registrars and of Kazis under Act XII of 1880. 14. Rewards for the destruction of Wild Animals and Venomous Snakes. 15. Exemption from personal attendance in Civil Courts. | <ol style="list-style-type: none"> 16. Jurisdiction and Boundaries. 17. Boundaries of Cantonments. 18. Extra Budget Grants of Judicial and Magisterial Officers through the Accountant-General. 19. Extension of Acts or Sections of Acts for Judicial purposes. 20. Intestate Property. 21. Law Books, Law Reports, Chronological Tables and Bengali Almanacs. 22. Inquests. 23. Infanticide. 24. Car Festival. 25. Mail robberies. 26. Counterfeit coins. 27. Inspections of steam-boilers and prime-movers. 28. Conduct of Judicial Officers. 29. Judicial Forms. 30. Quarterly Returns of criminal business. |
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POLICE.

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| <ol style="list-style-type: none"> 1. Police Establishments generally. 2. Annual Crime Reports and Returns and Quarterly Returns of Serious Crime. 3. Arms, Ammunition and Equipment. 4. Guards and Escorts. 5. Buildings and lands required for Police purposes. 6. Changes in the jurisdiction of Police Stations and Outposts. 7. Cattle Pounds. 8. Municipal Police Budgets. | <ol style="list-style-type: none"> 9. Rewards to Police Officers. 10. Ghatwali and other service lands. 11. Railway and Colliery accidents. 12. Pensions and Gratuities payable from the Calcutta and Suburban Police Superannuation Fund. 13. Working of the Arms Act. 14. Working of the Village Chowkidari Act. 15. "Police Gazette." 16. Police Forms. 17. Appeals and petitions from Police Officers. |
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POLITICAL.

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| <ol style="list-style-type: none"> 1. Affairs of the Nawab of Moorshedabad and the Nizamut. 2. Affairs of the King of Oudh. 3. Governor-General's Agent with the King of Oudh. 4. Pensions of members of the Mysore Family (descendants of Tippoo Sultan). 5. Boundaries between Native States and British Territory. 6. Cuttack Tributary States. 7. Chota Nagpore Tributary Mehals. 8. Chittagong Hill Tracts Frontier. 9. Cooch Behar State. 10. Hill Tipperah. 11. Political Agency, Hill Tipperah. 12. Sikkim. | <ol style="list-style-type: none"> 13. Bhootan. 14. Political Pensions. 15. Political Prisoners. 16. Political Refugees. 17. Questions regarding Precedence. 18. Titles and Titular distinctions. 19. Khilluts. 20. Consular Appointments. 21. Medals. 22. Presents to His Majesty. 23. Salutes of Native Chiefs. 24. Pilgrimage to Mecca. 25. Coinage in Native States. 26. Quarantine. 27. Frontier Fairs. |
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JAILS.

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| 1. Jails. | 5. Jail Manufactures. |
| 2. Subsidiary Jails. | 6. Jail Buildings. |
| 3. Reformatories. | 7. Transportation of Convicts. |
| 4. Epidemics in Jails. | 8. Insane Convicts. |

REGISTRATION.

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| 1. Registration of Assurance. | 3. Registration Offices and Buildings. |
| 2. Act VI of 1882 (The Indian Companies Act). | 4. Appointment of Sub-Registrars. |

APPOINTMENT.

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| 1. Appointment, Transfer, Promotion, and Leave of Gazetted Officers of all branches of the Service. | 7. Examination of Educational and Military Officers in Oriental languages. |
| 2. Appointment of Justices of the Peace and Members of School, Examination, Economic, and Zoological Gardens Committees. | 8. Examination of candidates for appointment to the Native Civil Service, the Subordinate Executive Service, and the Opium Department. |
| 3. Investment of Officers with powers not specially connected with particular departments. | 9. Grant of commissions, leave, etc., to Volunteer Officers. |
| 4. Supply of the Civil List and all questions relating thereto. | 10. Grant of marriage licenses under clause 3, section 5, and clause 5, section 5, Act XV of 1872. |
| 5. History of the Services of Gazetted Officers. | 11. Questions about charge, acting and deputation allowances. |
| 6. Departmental Examinations and Examination in Frontier and Tribal languages. | 12. Character report of Gazetted Officers. |
| | 13. Nomination rolls of Canooongoes. |
| | 14. Reports of making over and taking over charge of office. |

2. Letters on the following subjects should be addressed to the Secretary to the Government of Bengal in the General and Revenue Departments:—

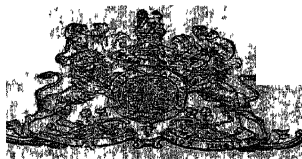
EDUCATION.

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| 1. Education Establishments of all classes. | 18. Scholarships. |
| 2. Education Reports, Returns and Indents. | 19. District Committees of Public Instruction. |
| 3. Educational Legacies and Funds. | 20. Text-books for Schools. |
| 4. Educational Buildings. | 21. Distribution of Educational Reports. |
| 5. Questions connected with Primary, Middle, High and College Education. | 22. Education Gazette. |
| 6. Technical Schools. | 23. Holidays in Government Schools and Colleges. |
| 7. Normal Schools. | 24. Teaching of Music in Government Schools. |
| 8. Survey Schools. | 25. Sanskrit Tolls and Titles. |
| 9. Schools for Europeans and Eurasians. | 26. Law classes in Colleges. |
| 10. Mahomedan Education and Mohsin Fund. | 27. Training of European women as midwives. |
| 11. Boarding-houses and hostels. | 28. Tents for Educational Officers. |
| 12. Training and examination of teachers in Medical and other Schools. | 29. All other question connected with Education. |
| 13. Appointment, Promotion, Deputation allowances and Rewards of Educational Officers. | (Gazetted Appointments in the Education Department are dealt with in the Appointment Department which submits them for the orders of the Secretary in the General Department.) |
| 14. Medical charge of and aid to Schools and Colleges. | |
| 15. Re-grants of balances. | |
| 16. Payments of stipends and rewards. | |
| 17. Grants-in-aid to Colleges and Schools. | |

MANUAL
OF
OFFICE PROCEDURE

OF THE
OFFICE OF THE ACCOUNTANT GENERAL,
BENGAL.

SECOND EDITION.



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